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The goal of this MTF-to-CHAMPUS cost-comparison methodology is to provide management teams at military MTFs with relevant information that can be defended during a presentation to the organiation and its professional staff. The intent is to provide accurate educational information that is capable of persuading the audience to believe in the truth of the matter asserted.

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GRADUATE PROGRAM IN HEALTH CARE ADMINISTRATION

A COST-COMPARISON STUDY USING ACTUAL CHAMPUS FORMULAS TO PRICE WILFORD HALL MEDICAL CENTER'S FY 1993 INPATIENT WORKLOAD TO DETERMINE WHETHER CHAMPUS IS THE MORE COST-EFFECTIVE HEALTH CARE DELIVERY SYSTEM

A GRADUATE MANAGEMENT PROJECT SUBMITTED TO

THE FACULTY OF BAYLOR UNIVERSITY

IN PARTIAL FULFILLMENT OF THE

GRADUATE PROGRAM IN HEALTH CARE ADMINISTRATION

BY

CAPTAIN LANE T. ROGERS, USAF, MSC

FORT SAM HOUSTON, TEXAS

MAY 1994

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I thank my Lord and Savior, Jesus Christ, for taking my shots at the issues and moving them closer to the center of the target.

I thank Colonel Terence Cunningham, Administrator, Wilford Hall Medical Center, for authorizing me to use his facility and its FY 1993 inpatient workload as the test-basis for piloting the MTF-to-CHAMPUS cost-comparison methodology.

I thank Lieutenant Colonel Richard Schroeder, Associate Professor, U.S. Army-Baylor University Graduate Program in Healthcare Administration, for guiding me through the significant issues presented by this study.

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ABSTRACT

The purpose of this study is to provide the Department of Defense with an accurate and universally reliable inpatient cost-comparison methodology. The methodology applies actual CHAMPUS reimbursement formulas to the inpatient workloads performed in military medical treatment facilities (MTFs) to determine whether the MTFs are providing cost-effective care compared to the Civilian Health and Medical Program of the Uniformed Services (CHAMPUS).

The goal of this MTF-to-CHAMPUS cost-comparison methodology is to provide management teams at military MTFs with relevant information that can be defended during a presentation to the organization and its professional staff. The intent is to provide accurate educational information that is capable of persuading the audience to believe in the truth of the matter asserted.

In a military hospital environment, winning decisions that survive the short-term and improve the MTFs' cost advantage over CHAMPUS require the support of the professional staff. To be "sellable" to the professional staffs, a military cost-comparison methodology has to preserve provider-specific visions, values, and priorities for their inpatients. This methodology incorporates these requirements to accurately analyze an MTF's profit or loss to the Government when compared to CHAMPUS.

The estimated fiscal year 1993 federal appropriation required to provide 27,228 inpatient dispositions at Wilford Hall Medical Center, San Antonio, Texas, is $137,034,973, represented by the following expense summary:

Total Inpatient MEPRS Expenses:		$149,209,618
Less: Inpatient Clinician Salaries:	-	$ 7,819,223
Less: Inpatient Third Party Collections:	-	$ 6,981,483
Plus: Inpatient Graduate Med Ed Expenses:	+	$ 1,577,443
Plus: Estimated Facility Depreciation:	+	$ 1,048,618
Equals: Total Inpatient Operating Costs for Wilford Hall Medical Center		$137,034,973

The estimated federal CHAMPUS appropriation required to perform Wilford Hall's FY 1993 inpatient workload in a comparable civilian teaching facility in San Antonio, Texas, is $129,266,309, represented by the following savings summary:

Total CHAMPUS Allowable Charges:		$144,637,469
Less: Patient Cost-Shares:	-	$ 20,656,041
Less: Inpatient Third Party Collections Causing Real Reductions in The Government's CHAMPUS Outlays	-	$ 4,049,260
Plus: Capital Reimbursements	+	$ 7,844,157
Plus: Direct GME Reimbursement	+	$ 1,489,984
Equals: Total Estimated Government CHAMPUS Cost		$129,266,309

According to this study's proposed MTF-to-CHAMPUS cost-comparison methodology, during FY 1993, CHAMPUS would have been more cost-effective than Wilford Hall Medical Center. The study indicates CHAMPUS would have saved the Federal Government $7,768,664, or a 5.7 percent budgetary savings, compared to Wilford Hall Medical Center.

INTRODUCTION

The purpose of this study is to provide the Department of Defense with an accurate and universally reliable institutional inpatient cost-comparison methodology.

The proposed methodology isolates inpatient dispositions performed in a military medical treatment facility (MTF). Actual Civilian Health and Medical Program of the Uniformed Services (CHAMPUS) diagnosis related group (DRG) reimbursement formulas are then applied to the MTF's inpatient dispositions to determine a CHAMPUS-equivalent "allowable charge" for each MTF disposition.

CHAMPUS-equivalent patient cost-shares are calculated for CHAMPUS-eligible patients treated in the MTF and are subtracted from the MTF's CHAMPUS-equivalent allowable charges. The cumulative difference represents the Government's total CHAMPUS-equivalent cost to perform the MTF's inpatient workload.

MTF-specific expense information is then used to calculate the MTF's CHAMPUS-equivalent reimbursements for capital and graduate medical education (GME) expenses. These reimbursements are added to the Government's total CHAMPUS-equivalent cost to perform the MTF's inpatient workload.

In the final step, 58 percent of the MTF's actual inpatient third party collections are subtracted from the running CHAMPUS total to determine the Government's total CHAMPUS-equivalent institutional inpatient reimbursement.

The Government's total CHAMPUS-equivalent institutional inpatient reimbursement is then compared to the MTF's total actual inpatient costs, as reported by the Medical Expense and Performance Reporting System (MEPRS), less inpatient clinician salaries, less 100 percent of the inpatient third party collections, plus direct inpatient graduate medical education expenses, plus an estimate for inpatient facility depreciation expenses.

The delivery system with the lower total Government cost is considered the more cost-effective provider of institutional inpatient health care.

Since CHAMPUS excludes professional (physician) fee reimbursements from its institutional reimbursement formulas, the MTF's inpatient clinician salary expenses are also excluded from this study.

In a military hospital environment, winning decisions that survive the short-term and improve the MTFs' cost advantage over CHAMPUS require the support of the professional staff. To be "sellable" to the professional staffs, a military cost-comparison methodology has to preserve provider-specific visions, values, and priorities for their inpatients. These requirements are incorporated into this methodology to accurately analyze an MTF's institutional profit or loss to the Government when compared to CHAMPUS.

Inpatient cost-comparison methodologies currently used by the Departments of the Air Force, Army, and Navy appear deficient in three common areas. First, none of the inpatient methodologies are believed to be universally reliable, regardless of bed size. Second, existing methodologies rely on "average costs" to price diagnosis related group (DRG) dispositions. Average costs reflect variance that is often challenged by the professional staff and is influenced by provider-specific practice patterns, lengths of stay, local customs, and patient values. Third, each methodology indicates that the larger MTFs are always less expensive than CHAMPUS.

The proposed methodology eliminates these common weaknesses by: 1) automating the CHAMPUS DRG-based reimbursement formulas, 2) testing the accuracy of the automated formulas by pricing a representative sample of an MTF's dispositions and sending the sample to a CHAMPUS Fiscal Intermediary for formal comparative pricing, and 3) applying proven automated pricing formulas directly to the MTF's inpatient workload.

Compared to the cost-comparison methodologies currently used by the Military Medical Departments, the concepts of this methodology are clear. First, MTFs compete with themselves and how their staffs' patient support, service, and treatment decisions would be reimbursed under CHAMPUS. Additionally, since the inpatient CHAMPUS formulas are catchment-area-unique,

reliable results are produced regardless of the size or the complexity of the MTF, or of the availability of comparable medical services in the local area.

Second, average costs are not utilized. Average costs are replaced with actual DRG-based CHAMPUS reimbursements for each and every inpatient disposition performed by an MTF.

Third, an MTF's cost-effectiveness, or lack thereof, will be identified, along with a detailed indication of the magnitude and direction of its comparative cost performance. The difference between the MTF's actual institutional inpatient operating expense (determined as described above) and the Government's estimated cost to produce that same inpatient workload under CHAMPUS represents a facility-specific benchmark against which future continuous quality improvement (CQI) activities can be developed to continuously improve the MTF's competitiveness with CHAMPUS. Successful CQI activities can be published to assist other MTFs struggling with similar issues.

Management teams which internally identify that their MTFs are currently more expensive than CHAMPUS obtain a strategic advantage by admitting that fact early on and taking corrective action before a disinterested third party formally advises them of that fact in the future. Once the problem is acknowledged, the management teams may be motivated, for example, to execute long-range contingency plans to establish effective cost-finding

and cost-accounting systems needed to fine-tune the organization, or to perform reliable "make/buy" analyses.

On the other hand, management teams which internally identify that their MTFs are less expensive than CHAMPUS benefit from the increased confidence which their professional staffs will have in their teams' abilities to make winning decisions during times of uncertainty.

An outpatient cost-comparison methodology was not attempted because military MTFs do not currently "code" outpatient procedures using standardized CHAMPUS CPT-4 codes. In the absence of a case-mix-adjusted outpatient work unit that is common to both health care delivery systems, a comparison of the two outpatient systems would fail to produce reliable results at this time.

Background Information on Wilford Hall Medical Center

Wilford Hall Medical Center is located in San Antonio, Texas, on Lackland Air Force Base. Wilford Hall is the largest and most sophisticated medical center operated by the Department of the Air Force.

The main building is a nine story structure containing 1.34 million square feet (30 acres) of medical floor space and 12 miles of hallways. The main building is supplemented with 43 smaller buildings providing an additional 1.86 million square feet (37 acres).

The ground breaking ceremony for the main building occurred October 11, 1954. The 500-bed structure was accepted for occupancy July 5, 1957, and the formal dedication ceremony occurred November 16, 1957.

Construction of a 500-bed "teaching" wing ("T-Wing") began April 25, 1958. The formal dedication ceremony occurred March 25, 1961.

On September 11, 1980, construction began on a 365-bed addition. On November 4, 1983, rededication ceremonies marked the completion of this inpatient expansion project.

Currently, Wilford Hall is designed for 1,009 inpatient beds, and is operating 595. It offers advanced treatment in more than 135 medical specialties and subspecialties, including open heart surgery and organ transplants involving the kidney, pancreas, and liver.

Within the Department of Defense (DoD), Wilford Hall has the only adult allogeneic bone marrow transplant center, and has the most advanced Neonatal Care Department. Wilford Hall's neonatal staff served as the primary developers of a high-frequency ventilator for infants and the sole developers of a reconfigured Extracorporeal Membrane Oxygenation (ECMO) device, a heart/lung bypass unit, designed for use on infants during transport.

Within the Department of the Air Force, Wilford Hall has the only Level I Emergency Trauma Center, and the only inpatient AIDS

referral center. With its two dental clinics, totalling over 135 operatories, Wilford Hall has the largest and most comprehensive dental and oral surgery practice in the Air Force.

On the training side, Wilford Hall provides advanced medical education for more than half of the Air Force's physicians and has more than 600 clinical research and training projects in process. Wilford Hall has on-site wartime medical readiness training for Air Force medical personnel, which proved to be valuable when, on December 20, 1989, Wilford Hall and Brooke Army Medical Centers began receiving all the casualties from Operation Just Cause (the Panama invasion).

The Wilford Hall vision states, "We will give our best for America as a dynamic team of health care professionals relentlessly dedicated to bringing the future into the present. We will lead the world in continuous quality improvement of staff, technology and compassionate healing that surpasses the expectations of those we serve."

Conditions Which Prompted the Study

For a number of years, inpatient MTF Commanders and Administrators from all branches of the military have repeatedly expressed a desire to incorporate into their continuous quality improvement (CQI) or total quality management (TQM) programs an unbiased MTF-to-CHAMPUS cost-comparison methodology that could reliably indicate whether their total institutional inpatient

costs, as reported in the Medical Expense and Performance Reporting System (MEPRS), are competitive with the Government's comparable institutional inpatient reimbursement under the CHAMPUS system. To be defendable, the methodology had to consider the identical number of CHAMPUS users by beneficiary category, the identical number of diagnosis related group (DRG) admissions by beneficiary category, and the identical length of stay for each DRG admission by beneficiary category.

When consulted, the Administrator at Wilford Hall USAF Medical Center was no exception. Based on the constraint that the proposed study strictly conform to conditions identified in the preceding paragraph, the Administrator at Wilford Hall Medical Center approved this study and its application to Wilford Hall's FY 1993 inpatient workload.

Statement of the Research Question

Considering Wilford Hall Medical Center's 27,228 fiscal year (FY) 1993 inpatient dispositions, as reported by the Automated Quality Care Evaluation Support System (AQCESS), and further considering the total "institutional" costs expended by Wilford Hall to perform the same 27,228 dispositions, as reported by the Medical Expense and Performance System (MEPRS) but determined by the CHAMPUS DRG-Based Payment System, if those same 27,228 inpatient dispositions had been performed in a comparable civilian "teaching" hospital located in San Antonio, Texas, would

the Federal Government's total FY 1993 "institutional" appropriations at Wilford Hall have been more or less than that which the Federal Government would have probably paid a comparable civilian "teaching" hospital using the CHAMPUS DRG-Based Payment System?

LITERATURE REVIEW

The United States Department of Defense (DoD) Military Health Services System (MHSS) is responsible for providing comprehensive inpatient and outpatient medical services for approximately 8.7 million beneficiaries (Lynn 1994). Currently, this system supports 1.9 million active-duty military personnel, 2.7 million dependents of active-duty members, and 4.1 million retired military personnel, their dependents, and survivors (Ibid.).

DoD accomplishes its medical mission by operating approximately 507 military medical treatment facilities and managing the Civilian Health and Medical Program of the Uniformed Services (CHAMPUS) (Draft Version of 733 Executive Report 1994, p. 8). Each of these medical sub-systems are discussed in detail below.

Description of the Military Health Services System

In-house medical services for DoD beneficiaries are provided by military medical treatment facilities (MTFs) operated by the

various military departments (Lynn 1994, p. 2). Collectively, the military MTFs are referred to as the "direct care system." (Draft Version of 733 Executive Report 1994, p.5).

The direct care system provides comprehensive acute-care services for all DoD beneficiaries and utilizes a highly developed medical aeroevacuation system to assist with patient transport (Ibid.). The Veterans Administration provides long-term care to qualified beneficiaries (Ibid.).

The direct care system uses three categories of MTFs to deliver acute-care services for its beneficiaries: medical clinics, community hospitals, and medical centers (Ibid., p. 6). Each is distinguished by the type and complexity of care provided.

Medical clinics usually offer a wide range of outpatient services, including primary care, optometry, pediatrics, gynecology, internal medicine, dental, diagnostic radiology, clinical laboratory, and pharmacy services. Cases requiring inpatient treatment or more extensive outpatient treatment are referred to military community hospitals and medical centers or to private-sector providers (Ibid.).

Military community hospitals offer inpatient and outpatient services at the primary care and secondary care levels (Ibid., p. 6). A few community hospitals, depending on their wartime

taskings, are staffed and equipped to provide tertiary-care services (Ibid., p. 7).

Medical centers are generally large, tertiary-care facilities capable of handling very complex cases, including cardiothoracic, orthopedic, neurosurgical, and organ transplants. In addition to state-of-the-art tertiary-care services, medical centers offer the regular inpatient and outpatient services available at the community hospitals (Ibid., p. 8). Most military medical centers serve as world-wide referral centers and conduct residency training programs for military physicians and dentists (Ibid.).

During fiscal year 1992, the direct care system operated approximately 400 medical clinics, 99 community hospitals, and 18 medical centers (Ibid., p. 6). Medical centers, and the medical clinics that reported their outpatient workload through the medical centers, provided approximately 57 percent of the inpatient care (adjusted for case-mix severity) and 34 percent of the outpatient care (Ibid. p. 8). Community hospitals, and the medical clinics they supported, provided 43 percent of the inpatient care and 60 percent of the outpatient care (Ibid.). The balance of the outpatient care was provided in 29 military clinics which did not report their workload through a medical center or community hospital (Ibid.).

Apart from DoD's wartime missions, the principal difference

between the direct care system and the major private sector employers is that DoD owns all of the medical facilities and employs all the professional and support staffs which provide a substantial part of the care received by its beneficiaries (Ibid., p. 5). No large private sector employer in the United States operates a comparable system of in-house medical facilities and staffs (Ibid.).

The history of the direct care system dates back to when it was established to provide wartime casualties with comprehensive medical care until such time as they were released to the Veterans Administration (Ibid., p. 1). This historical purpose is preserved today resulting in the requirement that active-duty personnel obtain their medical and dental care in or through military medical treatment facilities and that they receive first priority in all military MTFs (Ibid.). All non-active-duty beneficiaries receive treatment in MTFs on a space-available basis (Ibid.).

Prior to 1966, if the MTFs could not provide all the treatment required by non-active-duty beneficiaries, these beneficiaries had to arrange and pay for their own health care (Ibid.). In 1966, however, the Civilian Health and Medical Program of the Uniformed Services (CHAMPUS) was legislatively created to provide supplemental health care coverage for non-active duty beneficiaries (Ibid.). This supplemental health care

coverage was designed to make private-sector health care services available for qualified DoD beneficiaries without the need for pre-enrollment or pre-registration (Ibid.). This service continues today.

In general terms, CHAMPUS does not cover active-duty military personnel because, except for emergency situations, active-duty personnel are required to obtain their medical care from (or through) MTFs (Ibid.). Additionally, military retirees over age 65, and their dependents or survivors over age 65, are no longer eligible for CHAMPUS benefits after their 65th birthday (Ibid.). After age 65, their federal health benefits are provided by Medicare (Ibid.).

The mechanics of CHAMPUS are similar to a commercial health insurance plan (Ibid., p. 5). CHAMPUS beneficiaries arrange for their own care, pay for it, and then submit a claim for reimbursement (Ibid.). Beneficiaries must cover all their medical expenses up to an annual limit (the deductible) and then pay a portion of all costs incurred thereafter (co-payments) up to the annual catastrophic limit of $1,000, for dependents of active-duty members, and $10,000, for "all other" CHAMPUS beneficiaries (Ibid., CHAMPUS Policy Manual, Chapter 3, Section 14.1.1).

For the patient, the principal difference between CHAMPUS and the direct care system is that when the patient uses the

direct care system, all outpatient care is free for the user and inpatient expenses are limited to a small subsistence fee for meals, usually under $10 per day. CHAMPUS, on the other hand, requires beneficiaries to pay an annual deductible for outpatient care of $150 per individual, $300 per family, and, thereafter, active-duty dependents pay a 20 percent cost-share and all others pay a 25 percent cost-share. For inpatient care, CHAMPUS does not charge an annual deductible; however, the inpatient cost-shares for active-duty dependents are $8.95 per day or $25, whichever is larger, and all others pay $241 per day or 25 percent of the billed charges, whichever is less (CHAMPUS Policy Manual, Chapter 3, pp. 11.1.1-3).

CHAMPUS currently accounts for almost half of the costs of medical care delivered to non-active-duty beneficiaries through the DoD system (Ibid.). During fiscal year 1992, approximately $7.4 billion was spent to provide medical care for non-active-duty beneficiaries (Lynn 1994, p. 2). CHAMPUS expenditures totaled $3.5 billion (including the beneficiary cost-shares) (Ibid.). MTFs supplied the balance ($3.9 billion) (Ibid.).

During fiscal year 1994, DoD's total medical expenditures, including the direct care and CHAMPUS systems, are estimated to approach $15.1 billion (Baine 1994, p. 2).

Unlike most private-sector employers, DoD's extensive in-house medical capabilities, coupled with its private-sector

access under CHAMPUS, requires it to make "true make/buy decisions in which considerations of costs are inextricably involved" (Ibid., p. 5). Accordingly, the contemporary issues facing DoD policymakers are:

1) what impact has the demise of the Cold War had on the military's wartime medical requirement;

2) is the direct care system more cost-effective than CHAMPUS, and

3) how much investment should be placed in the direct care system or CHAMPUS if one system is more cost-effective than the other? (Draft Version of 733 Executive Report 1994, p. 1).

Contemporary Views of the Military's Wartime Medical Requirements

Long-standing policies require the direct care system to provide sufficient medical care to satisfy the United States' wartime medical requirement (Draft Version of 733 Executive Report 1994, p. 1). The wartime medical requirement is defined as "substantially all of the medical care required by active-duty personnel and all of the treatment required by military casualties until such time as those requiring extended care are released to the Veterans Administration" (Ibid.).

"War plans of the Cold War era contemplated a global conflict on the scale of World War II, and perhaps much larger, as the U.S. faced the prospect of all out war with the Soviet Union and its Warsaw Pact allies" (Ibid., p. 2).

"The situation is now very different" (Ibid.). Current threats are considered challenging, but are believed to be qualitatively different from those of the Cold War (Ibid.). Contemporary defense planning scenarios require smaller forces, and present little prospect of involving casualties remotely on the scale of that would likely have been incurred in a global war with the Soviets and its Warsaw Pact allies (Ibid.).

To predict contemporary wartime demands for medical care, DoD studied hypothetical conflict scenarios developed by the Joint Chiefs of Staff for use in preparing their Defense Programs for fiscal years 1994 through 1999 (Lynn 1994, p. 3). The scenarios posited nearly simultaneous conflicts in Southwest Asia and Korea (Ibid.). War games and other well-established techniques were used to estimate the number and types of casualties that could result from the conflicts, and to determine the medical structure and the number of personnel that would be needed in theater and in the continental United States (CONUS) to care for wounded and ill personnel (Ibid.). While the details of the analysis are classified, the unclassified portion, discussed below, summarizes the principal results (Ibid.).

To treat casualties evacuated to the United States as a result of two nearly-simultaneous major regional conflicts, the United States would require approximately 9,000 hospital beds in CONUS military medical facilities (Lynn 1994, p. 3). About 4,100

active-duty and reserve physicians would be needed to staff the hospitals in both CONUS and the conflict theaters (Ibid.). Another 4,900 active-duty and reserve physicians would serve outside the hospital system, working with combat units, outpatient clinics, and the medical evacuation system (Ibid.). To support this wartime physician requirement of 9,000 members, the United States would need to probably augment the force with as many as 5,500 additional active-duty and reserve physicians for training, rotation base, and other support functions (Ibid.).

Compared to the projected military medical requirements, the fiscal year 1999 defense program calls for 30,000 military MTF beds in the CONUS, 12,600 active-duty physicians, 6,500 reserve physicians, and an augmented physician force of 14,500 (Ibid., p. 4). Current planning scenarios show an estimated actual requirement of 9,000 CONUS beds compared to 30,000 programmed beds and 9,000 active-duty and reserve physicians planned (augmented with an additional 5,500 physicians) compared to 19,100 programmed (Ibid.).

As the numbers indicate, the projected wartime medical requirements are substantially less than those currently programmed in the fiscal year 1994 through 1999 defense program.

Responding to these findings, DoD's Director, Program Analysis and Evaluation, Office of the Secretary of Defense,

provided the following testimony to the House Sub-Committee on Military Forces and Personnel:

> The analysis conducted for this study indicates that medical demands in CONUS could be met by about one-third of the 30,000-bed capacity of the MTFs planned to be operating in FY 1999. Similarly, about half of the active-duty physicians projected to be available in FY 1999 would be needed to meet wartime requirements . . . The central conclusion of this portion of the study is that wartime requirements for medical care have declined significantly from the levels that prevailed in the Cold War era. The decline has occurred not only because of reductions in the number of active-duty and reserve forces presumed to be committed to a conflict, but also because of changes in the expected nature of conflicts (Lynn 1994, p. 3).

The Director, Federal Health Care Delivery Issues, United States General Accounting Office (GAO), concurred with the foregoing analysis stating:

> We believe the military health services system is at a crossroads. As you have just heard from Department officials, while debate continues over precise numbers, it is becoming increasingly clear that the capacity of today's military medical system exceeds both current and future expected wartime requirements. Therefore, whether or to what extent such excess capacity should be maintained is a key question facing congressional and administration policymakers. The answer may lie largely in the extent to which DoD's direct care system can be operated more cost effectively than nonmilitary alternative sources of care such as CHAMPUS (Baine 1994, p. 3).

Section 733 of the National Defense Authorization Act for

Fiscal Year 1992 directed the Department of Defense to examine the current size of the military medical system in light of the projected requirements for medical care in a military conflict (Lynn 1994, p. 2). The study, referred to as the "733 Executive Report," represents the first comprehensive examination of this issue undertaken by the Department of Defense since the end of the Cold War (Ibid.). The study was aggressive in fulfilling its mission as evidenced by the last paragraph of the draft version of the "733 Executive Report," which states:

> The main purpose for pursuing this analysis is to assess whether a significant fraction of the current military medical establishment should be subject to the make/buy decision. The answer if clearly 'yes' . . . more than half of the physicians in current programs cannot be justified on the basis of supporting the wartime requirement and should be subjected to a cost-effectiveness standard (Draft Version of 733 Executive Report 1994, p. 46).

U.S. Military Has a 6 Percent Budgetary Advantage Over CHAMPUS

Prior to the National Defense Authorization Acts of 1992 and 1993, "previous studies of the DoD health care system did not go deeply into the issue of costs" (Draft Version of 733 Executive Report 1994, p. 24). In 1975, for example, a study titled "Report of the Military Health Care Study" assumed that average costs remained the same as utilization and capacity in the direct care system increased (Ibid.).

In 1985, a study titled, "Final Report of the Blue Ribbon

Panel on Sizing Department of Defense Medical Treatment Facilities" compared average CHAMPUS costs per admission for selected categories of inpatient care with estimates of MTF marginal costs for each admission (Ibid.). The study identified the categories of care which appeared to be cheaper in the MTF system, and investigated the dollar savings associated with bringing that care into the MTFs (Ibid.). The cost data reported in that study implied that, for those selected categories of care which were brought into the MTF system, the military health service system enjoyed a 44 percent cost advantage over CHAMPUS" (Ibid., p. 24).

Later analysis indicated, however, that the MTFs' 44 percent cost advantage was "overestimated in at least three respects" (Ibid.). First, the diagnostic mix of workload identified as "recapturable" from CHAMPUS was not investigated (Ibid.). Second, when the recaptured CHAMPUS workload was moved into the MTFs, the methodology presumed that the number of inpatient days per admission in the MTF would be identical to the number of days actually exhibited in the civilian facilities that provided the care under CHAMPUS (Ibid.). As a result, the study did not compensate for longer lengths of stay in the MTFs compared to CHAMPUS (Ibid.). Third, the analysis omitted several categories of standard medical costs within the DoD system (Ibid.).

In combination, these three effects served to overstate the

reported 44 percent cost savings (Ibid.). Additionally, the study recognized the existence of a "demand effect" in one portion of the analysis, but did not integrate the associated increases in workload and total costs into the estimates of cost savings that it developed (Ibid.).

The "demand effect" is the phenomena that occurs when access to free care in military MTFs is increased. When access in MTFs is increased, MTF utilization rises strongly and CHAMPUS workload falls, but not as sharply. Since MTF utilization grows sharply and CHAMPUS workload decreases at a slower rate, the total cost of MTF and CHAMPUS care rises, reflecting an influx of previously non-CHAMPUS civilian workload and higher utilization rates within the MTF (Ibid., p. 23).

The low-priority-treatment of cost issues prior to 1992 may have reflected the assumption, then unchallenged, that the direct care system should be sized solely against the then enormous wartime medical requirements (Ibid., p. 24). During the Cold War era, since wartime requirements drove the size of the DoD medical establishment, costs could have been seen as consequences of sizing decisions rather than as inputs into sizing decisions (Ibid.).

Today, however, the issue of whether the military's wartime medical requirement should be the dispositive factor in determining the size of the direct care system takes on enormous

significance (Ibid.). If the historical sizing-policy is not modified, the direct care system could be substantially downsized to a level consistent with its projected wartime requirements.

Considering the change in the military's medical wartime requirement, DoD was presented with an opportunity to ask how it should size the military medical system in a cost-effective manner (Ibid., p. 25). Pursuant to Congressional directives, DoD contracted a series of detailed studies addressing this issue.

In 1991, DoD entered into contracts with the Institute for Defense Analysis, hereinafter referred to as IDA, and with the RAND Corporation, hereinafter referred to as RAND, for the purpose of analyzing the core issue of "whether it is cheaper for DoD to provide medical care for its beneficiaries in DoD facilities or to reimburse beneficiaries for care obtained in the private sector [under CHAMPUS]" (Ibid., p. 1).

IDA analyzed the cost functions in the MTFs. IDA provided the basis for estimating costs for the "make" portion of the make-versus-buy comparison (Ibid., p. 28). IDA's draft results were published in two studies which were both released in January 1994. The first study was titled, "Analysis of the 1992 DoD Survey of Military Medical Care Beneficiaries." The second study was titled, "Cost Analysis of the Military Medical Care System: Data, Cost, Functions, and Peacetime Care."

The RAND Corporation analyzed the effects on demand of

expanding the capacity of the direct care system (the "demand effect") (Ibid.). RAND provided CHAMPUS cost estimates for the "buy" portion of the make-versus-buy comparison (Ibid.).

According to the 733 Executive Report, RAND relied on two assumptions. First, DoD beneficiaries generally pay market prices for medical care under CHAMPUS (Ibid., p. 28). Second, the total cost of CHAMPUS is fundamentally market prices times the quantity of care provided, summed over all CHAMPUS users (Ibid.). RAND then combined data from a direct care system health services utilization survey and the actual CHAMPUS payment records of the survey's respondents to estimate the costs to DoD and its beneficiaries of using CHAMPUS programs (Ibid.).

RAND's results were published in draft form and released in a January 1994 article titled, "The Demand for a Comprehensive Study of the Military Health Care System."

Combining the results of the IDA and RAND studies, both companies estimated the respective cost effects on the direct care system and on CHAMPUS of moving a fixed workload from CHAMPUS into the direct care system and of shifting work into the MTFs from sources other than CHAMPUS (the "demand effect") (Ibid.).

The reported costs reflect RAND's estimates of the effects on demand of expanding MTF capacity, and IDA's analysis of costs in the MTF system, which include DoD expenditures and the

beneficiaries' out-of-pocket costs which were avoided by their obtaining care in the direct care system (Ibid.).

The analyzed sample, reported in the 733 Executive Report, shows that an expanded direct care system could pull, for example, $352 million of health care from CHAMPUS, and that this same care could be provided in MTFs at an annual estimated cost of $265 million, for a total savings, to the Government and its beneficiaries, of $87 million (Ibid., p. 29). According to the 733 Executive Report,

> The cost (to both DoD and its beneficiaries) of providing a given volume of care in MTFs is about 24 percent less than the cost of obtaining that care through CHAMPUS. Beneficiaries avoid $70 million in out-of-pocket cost that would have been paid under CHAMPUS cost-sharing arrangements. DoD saves $17 million (the difference between $87 million and $70 million), or about 6 percent of DoD's cost for purchasing this work from CHAMPUS ($282 million) (Ibid.).

Although DoD believes the exact size of the cost advantage may be subject to question, DoD asserts, "the available evidence warrants this qualitative judgement, on average, MTFs appear to provide a given amount of care at significantly less cost than is the case in the private sector (Ibid., p. 31).

The conclusion, however, that, on average, MTFs are 6 percent less expensive than CHAMPUS "does not imply that an expansion of the free care offered by the direct care system would reduce DoD's total health care costs" (Ibid., p. 31). "To

the contrary, the quantitative results indicate the expansion of the direct care system would probably increase total program costs" because the demand effect of increasing access to free care would overwhelm the estimated 6 percent cost advantage currently enjoyed by the MTFs (Ibid.).

"Viewed from this angle, the cost analysis points to the importance of finding an effective means of managing the demand effect on its MTFs" (Ibid.).

Impact of the "Demand Effect" on Total Program Costs

The estimated 6 percent budgetary advantage currently enjoyed by the direct care system is not the end of the story.

Referring to the previous example where the direct care system was expanded to recapture $352 million from CHAMPUS at a cost of $265 million to the Government, the RAND study purportedly shows DoD would probably pay an additional $206 million for the added workload associated with the demand effect (Ibid., p. 29). Adding the $265 million and the $206 million produces a net increase of $119 million (or 33 percent) increase in total program costs ($265 million + $206 million = $471 million - $352 million = $119 million divided by $352 million = 33.8 percent increase) (Ibid., p. 30).

Applying the foregoing, RAND's results imply that, for every case that departs CHAMPUS in response to an increase in free care in the MTFs, approximately 1.9 cases will actually be treated in

the direct care system (Ibid., p. 23, 30). Additionally, due to the higher per capita savings associated with inpatient services, RAND believes the influx of new workload into the direct care system would be more pronounced for inpatient services than for outpatient services (Ibid., p. 23).

The implication is clear: considering the MTFs' current utilization management effectiveness, increasing the capacity of the direct care system increases the costs of the DoD medical program--not because MTFs are less cost efficient in delivering a fixed amount of care, but because in trying to recapture CHAMPUS workload, DoD also attracts additional workload from outside the CHAMPUS system (Ibid.).

RAND's estimates, however, are subject to some uncertainty (Ibid., p. 30). RAND's utilization estimates are based on DoD's CHAMPUS Reform Initiative (CRI) experiment in California and Hawaii (Ibid.). The CRI experiment offered DoD beneficiaries residing in California and Hawaii a choice of three health plans: CHAMPUS PRIME (HMO-like plan), CHAMPUS EXTRA (preferred provider network), and Standard CHAMPUS.

The CRI experiment demonstrated that DoD beneficiaries value having choices among health plans (Ibid.). Many beneficiaries selected CHAMPUS PRIME indicating a willingness to trade the opportunity of increased provider choice for an HMO-like plan offering greater access to preventive health services and lower

levels of patient cost-sharing (Ibid.). Other beneficiaries selected CHAMPUS EXTRA, which permitted beneficiaries to choose from a preferred provider list of health care providers (who agreed to price discounts) but required beneficiaries to pay higher co-payments and deductibles than CHAMPUS PRIME (Ibid.). Still other beneficiaries opted to continue to use Standard CHAMPUS, which offered the greatest freedom in the selection of providers but imposed higher co-payments and deductibles than the other two CHAMPUS plans (Ibid.).

RAND's estimates are subject to some uncertainty because other possible models for future beneficiary behavior embody different health care services and cost-sharing arrangements than CRI (Ibid., p. 30). For example, when RAND's methodology was applied to the Air Force's catchment area management (CAM) program, the overall cost advantage (to both DoD and its beneficiaries) dropped from 24 percent to 18 percent, with a corresponding drop in MTFs' budgetary advantage (Ibid., p. 31). As a result, RAND's estimates may vary depending on the actual health services plan offered to DoD beneficiaries.

Impact of the Demand Effect on Downsizing to Wartime Requirements

Considering the foregoing results, if increasing the capacity of free care in the direct care system generates a demand effect ratio of 1.9 to 1 in additional workload, would that same ratio apply, in reverse order, if the MTFs were

downsized to current wartime requirements? The answer is believed to be, "yes." According to the 733 Executive Report,

> If the simulations had reduced MTF capacity rather than increasing it, the results would have been the same: A reduction in MTF capacity would force DoD beneficiaries into more expensive civilian plans, but the demand effect (working in reverse) would dominate the cost effect. People would leave the DoD system (using private insurance and utilizing less health care generally), reducing DoD costs by far more than the increase resulting from the growth in the CHAMPUS workload (Ibid., p. 30).

Accounting Errors Reduce Military's Cost Advantage to 1 Percent

According to IDA's study titled "Cost Analysis of the Military Medical Care System: Data, Cost Functions, and Peacetime Care," the direct care system's 6 percent budgetary cost advantage may be somewhat overstated due to inadequacies in DoD's Medical Expense and Performance Reporting System (MEPRS) (Draft Version of 733 Executive Report 1994, p. 25).

The key problem is that the MTFs' data sources for capturing costs that are specifically attributed to MTF inpatient and outpatient care are incomplete (Ibid.). Specifically, there are major cost elements that are not incorporated into the MEPRS accounting system which are directly attributable to the MTFs (Ibid.). These include facility depreciation expenses, costs to purchase and maintain central automation equipment, and the management headquarters activities (Ibid., p. 27, Lynn 1994, p.

5). The most important of these is the economic cost of facility depreciation (Draft Version of 733 Executive Report 1994, p. 25).

IDA compensated for these missing overhead costs by adjusting the MEPRS data to reflect the MTFs' costs for these cost elements. IDA developed separate adjustment factors for inpatient and outpatient costs, based on comparisons among the military services and on comparisons with external data sources (e.g., Six Year Defense Program appropriation data) (Draft Version of 733 Executive Report 1994, p. 25).

The adjustments resulted in increases of 11.3 percent and 14.3 percent, respectively, in the outpatient and inpatient costs reported in MEPRS (Ibid.). IDA noted that these cost adjustments were made on only those items that were reasonably estimated and clearly associated with the provision of peacetime beneficiary health care (Ibid.). All medical readiness and other wartime-related requirements were excluded.

The net effect of these adjustments trimmed DoD's previously estimated 24 percent cost advantage over CHAMPUS (for both DoD and its beneficiaries) to somewhere between 10 and 20 percent, and reduced the direct care system's 6 percent "budgetary savings" to "1 or 2 percent" (Ibid., p. 30). Furthermore, the 18 percent cost advantage (to DoD and its beneficiaries) from the Air Force's Catchment Area Management (CAM) Program was also

reduced to somewhere between 5 and 15 percent, with proportionate reductions in MTFs' budgetary savings (Ibid., pp. 30-31).

A critical analysis of this issue raises questions about IDA's findings. IDA asserts that the addition of 11.3 percent in total outpatient MEPRS expenses, and 14.3 percent in total inpatient MEPRS expenses reduces the direct care system's "budgetary savings" from "6 percent" to "1 or 2 percent."

The Office of CHAMPUS (OCHAMPUS), located in Aurora, Colorado, is a large bureaucracy within DoD consuming substantial Federal Appropriations. Additionally, each CHAMPUS Fiscal Intermediary provides a contract service that consumes Federal Appropriations which are not included as a reduction or offset in the CHAMPUS allowable charges. When adding additional overhead to the MTFs' side of the ledger, it is important to balance the books by adding the total cost of operating these CHAMPUS activities to the Government's computated CHAMPUS reimbursements.

Since IDA's portion of the study reported in the 733 Executive Report does not indicate that comparable CHAMPUS overhead costs were considered by IDA, if the MTFs' outpatient and inpatient MEPRS expenses are each increased by a fixed percentage without adding additional overhead to CHAMPUS (as described above), the direct care system's "budgetary savings" would experience a change in an amount slightly less than the

lowest percentage increase to the total outpatient or inpatient MEPRS expenses.

For example, in the 733 Executive Report, the analyzed sample showed that "DoD saves $17 million (the difference between $87 million and $70 million), or about 6 percent of DoD's cost for purchasing this work from CHAMPUS ($282 million)" (p. 29). DoD's estimated cost to perform the fixed civilian workload in the MTF system was $265 million ($282 million - $17 million = $265 million, Supra.). The 6 percent budgetary savings was obtained by dividing $17 million by $282 million ($17 million divided by $282 million = 6 percent).

If the CHAMPUS cost of $282 million were to remain the same, while an additional 11.3 percent is added to $265 million, a 10.37 percent change in position would occur resulting in CHAMPUS saving the Government 4.37 percent compared to the direct care system ($265 million X 1.113 = $294.9 million - $282 million = $12.9 million divided by $294.9 million = 4.37 percent savings under CHAMPUS).

Applying the foregoing, in IDA's study (referenced above), if IDA added a minimum of 11.3 percent to the total MEPRS cost on the direct care system's side of the ledger, without adding a corresponding increase to the CHAMPUS side of the ledger to account for the cost of maintaining OCHAMPUS and the Fiscal Intermediaries, IDA's estimated change in the MTFs' budgetary

cost advantage over CHAMPUS would not have dropped to 1 to 2 percent, instead, it should have shown a 3 to 4 percent deficit when compared to CHAMPUS (–6 percent + 9 to 10 percent = +3 to +4 percent).

If IDA's study failed to include comparable CHAMPUS overhead costs (as described above), IDA's findings on this issue may be fatally flawed resulting in the direct care system being more expensive than CHAMPUS.

Qualitative Reasons Why MTFs Should be Less Expensive than CHAMPUS

The 733 Executive Report asserted five qualitative reasons explaining why the direct care system should be able to provide care at less cost than CHAMPUS (Lynn 1994, p. 5).

First, MTFs provide care in what are usually more austere settings than those found in civilian facilities -- fewer private rooms, telephones, and simpler amenities (Ibid.). Nevertheless, MTFs must comply with all the other private sector standards to satisfy the Joint Commission on Accreditation of Healthcare Organizations, Occupational Safety and Health Administration, National Electrical Codes, etc..

Second, with notable exceptions, the military system is under less pressure to adopt unproven technologies, thereby slowing the pace of technology-induced growth in total costs (Ibid.). Some of the notable exceptions include military medical centers which must maintain the most current technologies to

sustain graduate medical education (GME) programs, Certifications under the Joint Commission on Accreditation of Health care Organizations, etc..

Third, DoD is relieved from financial responsibility when malpractice claims are upheld in court (Ibid.). Tort-related judgements against the United States are paid by a different branch of the Government and the costs of the judgements are not charged back to DoD or to the MEPRS cost accounting system. When comparing MTF costs to CHAMPUS costs, it is important to distinguish between institutional liabilities and physician liabilities.

The CHAMPUS DRG payment reimburses a hospital for its inpatient operating costs, including "malpractice insurance costs related to services furnished to inpatients," Infra. It is at this point that hospital-furnished services must be distinguished from physician-furnished services. Hospital furnished services include, for example, the duty to protect the patient from a foreseeably dangerous situation which might proximately cause the patient to slip and fall and sustain injury. Physician furnished services include, for example, the duty to perform a surgical procedure in a good and reasonable manner consistent with the standards of the profession.

Applying the foregoing distinctions, physician-based malpractice costs should not be considered in an MTF-to-CHAMPUS

cost-comparison methodology. Hospital-based medical malpractice costs are relevant, but are believed to represent a very small percentage of the total medical malpractice costs to DoD.

Fourth, DoD is responsible for almost no indigent care (Ibid.). Two local exceptions include Wilford Hall USAF Medical Center and Brooke Army Medical Center, San Antonio, Texas. Both of these military medical centers provide substantial amounts of indigent care for San Antonio, Texas. During fiscal year (FY) 1993, for example, if the proposed methodology recommended herein is applied, Wilford Hall USAF Medical Center admitted 655 civilian emergency cases valued at $5 million, Infra. There are other exceptions throughout the Department of Defense Military Health Services System.

Fifth, because DoD physicians are in essence salaried employees and not contractors within the hospital system, there is far less economic incentive for DoD doctors to prescribe greater amounts of testing and treatment (Ibid.). In today's competitive managed care environments, the economic incentives which used to encourage civilian physicians to prescribe greater amounts of testing and treatment than their DoD counterparts are steadily decreasing, reducing the significance of this advantage.

These five advantages, however, are insufficient to permanently sustain the direct care system's budgetary advantage in the absence of consistent spending habits and adequate

utilization management programs within the MTFs. If the MTFs' cost accounting systems and utilization management programs are not as reliable and as effective as those in the private-sector, the above-described advantages could be insufficient to compensate for the MTFs' higher spending rates.

Description of DoD's New TRICARE Managed Care System

The challenges of constrained budgets and manpower reductions carry significant impact for the everyday delivery of health care to military beneficiaries (Joseph 1994, p. 8). Consistent with the congressional direction requiring the military to implement managed care initiatives, DoD is meeting these challenges by actively executing management programs to improve the efficiency and effectiveness of the military health services system (Ibid.).

The new management programs are intended to bring about significant and far-reaching changes in how the military health services system operates (Ibid.). Most significant among the management programs is the organizational realignment of military health care delivery in the United States (Ibid.).

Capitalizing on the renewed impetus for joint service cooperation and integrating the CHAMPUS program with the military MTFs, DoD's objective is to eliminate the distinction between the quality and financing of care in the direct care system and CHAMPUS (Ibid.). This realignment is intended to achieve a

"seamless" military health care delivery system for DoD and its beneficiaries (Ibid.).

Realignment actions have resulted in DoD establishing twelve (12) newly configured DoD health care regions (Ibid., p. 9). Each region functions under the guidance of a designated military medical center serving as lead agent (Ibid.). The lead agent is responsible for coordinating the development of a regional, joint-service health plan and administering the managed care support contract for the entire region (Ibid.). Region-wide coordination in planning is considered to be a giant step forward in the delivery of more cost-effective and more effectively managed care for DoD beneficiaries (Ibid.).

The structure of DoD's managed care program complies with congressional directions to establish a uniform, triple-option set of benefits for eligible beneficiaries that will offer stable and comprehensive health care coverage, improve beneficiary access, preserve provider choice for all non-active-duty participants, and contain overall DoD health care costs (Ibid.).

DoD's new health care initiative is called TRICARE (Ibid.). The TRICARE benefit package offers beneficiaries a triple-option: TRICARE Prime, TRICARE Extra, and TRICARE CHAMPUS (Ibid.). It is no accident that these names are remarkably similar to those used in the CHAMPUS Reform Initiative, Supra.

TRICARE Prime is a health maintenance organization-like

option in which beneficiaries voluntarily enroll (Ibid.). The heart of each military HMO will be a military MTF, augmented as needed with health care services provided by the regional support contractor (Ibid.). This option provides primary care managers and "health care finders" who will refer patients to military medical facilities or, when care is not available in the MTF, to civilian providers under contract to DoD (Ibid.).

TRICARE Prime is designed to effectively utilize military health care assets and to minimize the beneficiaries' out-of-pocket expenses (Ibid.). The benefit and cost-share package for this option is not finalized (Ibid.). DoD is closely examining the design of this benefit to ensure use of what was learned from the evaluation of the CHAMPUS Reform Initiative demonstration in California and Hawaii (Ibid.). DoD is concerned about the design's effect on the total cost of the option (Ibid.).

TRICARE Extra is the second option and is a preferred-provider option, where beneficiaries choose to remain eligible for the Standard CHAMPUS benefits package; however, when they receive care from a network provider, they will pay a reduced cost-share compared to TRICARE Standard (Ibid.).

TRICARE Standard is the third option. This option will be the traditional non-enrolled standard CHAMPUS (Ibid., p. 10). With this option, beneficiaries will continue to have their

choice of providers; however, their cost-shares are the greatest of all the options (Ibid.).

DoD openly admits, however, that they have an unresolved dilemma in attempting to establish a uniform benefit that is less costly for the beneficiaries, while, at the same time, effectively contains the Government's total costs in an amount equal to today's combined Standard CHAMPUS and direct care system cost (Ibid.).

The United States Government Accounting Office (GAO) concurs with DoD's concerns over the potential financial future of the TRICARE System. During testimony provided to the House Sub-Committee on Military Forces and Personnel, GAO's Director of Federal Health Care Delivery Issues, testified:

> Analyses that the Congressional Budget Office (CBO), DoD, and we have conducted to date show that it is uncertain whether TRICARE will be a more cost-effective delivery method when compared to the combination of the direct care system and the CHAMPUS program or to the CHAMPUS Reform Initiative that the Department conducted between 1988 and 1993 in California and Hawaii.
>
> As presently established, TRICARE's benefits package (the health care services covered) is uniform for all beneficiaries -- an objective that the Department has sought to achieve for some time. On the beneficiary cost-sharing side, TRICARE's HMO option imposes, for the various categories of nonactive-duty beneficiaries, small enrollment fees and generally modest point-of-service cost-sharing requirements for care received from civilian providers. However, only nominal cost sharing is required for inpatient care,

> and no cost sharing is required for outpatient care that these beneficiaries receive from military facilities.
>
> The lack of such a medical care cost-sharing requirement -- particularly for outpatient care -- may be the key factor in determining whether TRICARE will be cost effective. This is because, as the research of RAND and others has shown, beneficiaries' use of health care services increases as their contribution to the cost of that care decreases. We have testified before, and continue to believe, that DoD should impose some cost sharing in military facilities for dependents and that the Congress should consider authorizing DoD to impose a medical care cost-sharing requirement on retirees for care received in those facilities . . . The issue of cost sharing is controversial with military beneficiary groups. Many military members, retirees, and their families believe that they were promised free health care for life and that requiring cost sharing of any kind for dependents and retirees represents the Government's reneging on that promise. This belief is especially held about care received in military facilities. By imposing medical care cost sharing in military facilities, DoD would have the opportunity to simultaneously reduce the cost-sharing requirements for care received in the civilian sector. Thus, it could even out the cost-sharing requirement so that beneficiaries could be referred to the care setting that makes the most sense from a medical standpoint (Baine 1994, p. 4).

Description of the CHAMPUS System

On 1 October 1987, the Civilian Health and Medical Program of the Uniformed Services (CHAMPUS) began reimbursing hospital services under a CHAMPUS Diagnosis Related Group (DRG) Payment System (CHAMPUS Policy Manual). This system was modeled after

Medicare's Prospective Payment System (PPS) and affected hospitals which are DRG payable under the Medicare System (Ibid.).

Between its inception in 1987 and today, there have been numerous updates to the CHAMPUS DRG-Based Payment System that have had a direct effect on civilian hospital reimbursements. Changes to this system and other payment methodologies are published in the Federal Register (FR), followed by changes to the CHAMPUS Policy Manual.

The term "CHAMPUS allowable charge", hereinafter referred to as "allowable charge" or "amount allowed," is the maximum amount CHAMPUS will authorize for medical and other health services furnished by physicians, medical groups, professional providers, independent laboratories, suppliers of ambulance services, suppliers of durable medical equipment, medical prostheses, and institutional care in inpatient medical treatment facilities (CHAMPUS Policy Manual, Chapter 3, section 1.1, DoD 6010.8-R, Section G).

The allowable charge is the lowest of: 1) the actual billed charge, 2) the prevailing charge (or the amount derived from a conversion factor) made for a given procedure or DRG, adjusted to reflect local economies, or 3) the maximum allowable prevailing charge established by the application of the Medicare Economic

Index (MEI), reductions in maximum allowable charge levels for overpriced procedures, and freezes (Ibid.).

Unless otherwise excepted, prevailing charges were developed on a nationwide, non-specialty basis and were set at the 80th percentile of charges made for a given procedure or DRG during the base period. The term "non-specialty" means that there is to be no distinction between types of physicians, although separate profiles are to be developed for different classes of providers (e.g., physicians and non-physicians, and teaching and non-teaching facilities). Nationwide prevailing charges and maximum allowable prevailing charges (MAPC) are adjusted to reflect local economic conditions through the application of Medicare geographic adjustment factors (GAF) (Ibid.).

In 1972, in response to concerns about rising physician fees reimbursed under Part B of the Medicare Program, Congress mandated that an additional fee limit be included in the calculation of "reasonable charges." Under Section 224 of the Social Security Act Amendments of 1972 (public Law 92-603), the prevailing charge--an amount equal to the maximum reasonable charge allowed physicians for a specific procedure in a specific locality--could exceed the July 1972 through June 1973 prevailing charge only by an amount reflected by an index of changes in physicians' operating expenses and earning levels. This index is known as the Medicare Economic Index (MEI).

Under Medicare, in the case of physicians' services only, annual increases in prevailing charges are provided to account for inflation, but only to the extent that there are updates in the MEI. The MEI updates have progressively increased the initial prevailing charge level that was established for the (then) fiscal year ending June 30, 1973 (CHAMPUS Policy Manual, Chapter 3, Section 1.3).

Following the Medicare framework, Implementation of the CHAMPUS DRG-Based Payment System was effective for hospital admissions occurring on or after October 1, 1987. The Department of Defense Authorization Act of 1984, amended Title 10, Section 1079 (j)(2)(A), provided CHAMPUS with the statutory authority to reimburse institutional providers based on diagnosis-related groups (DRGs). Specifically, the legislation provided that payments "shall be determined to the extent practicable in accordance with the same reimbursement rules as apply to payments to providers of services of the same type under Title XVIII of the Social Security Act [Medicare]" (Ibid., page 6.1.A.1).

On April 7, 1986, the President signed the Consolidated Omnibus Budget Reconciliation Act which contained a provision requiring hospitals which participate in Medicare to also participate in the CHAMPUS System for payment of inpatient services (Ibid.). Because of questions regarding the effect of this provision, the legislation was amended by Public Law 99-514,

Section 1895 (B)(6), which was signed by the President on October 22, 1986.

This amendment required all providers participating in Medicare to also participate in CHAMPUS for inpatient services occurring on or after January 1, 1987. As a result, if a CHAMPUS provider or Fiscal Intermediary encounters a hospital which refuses to participate or bills the beneficiary for amounts in excess of the DRG-based payment amount, the CHAMPUS provider or Fiscal Intermediary is encouraged to notify OCHAMPUS, Office of Program Integrity, for appropriate action (Ibid.).

Unless otherwise directed in Chapter 3 of the CHAMPUS Policy Manual, reimbursement for all institutional providers shall follow the procedures set forth for hospitals in Section 6.1.A. of the CHAMPUS Policy Manual (Ibid., page 5.1.1). According to Chapter 3, the CHAMPUS DRG-Based Payment System applies only to hospitals (Id, page 6.1.B.1). Under the CHAMPUS DRG-Based Payment System, payment for the operating costs of inpatient hospital services furnished by hospitals subject to the system is made on the basis of prospectively determined rates and applied on a per discharge basis using Diagnosis Related Groups (Ibid.).

DRG payments include an allowance for indirect medical education costs, with additional payments authorized for capital costs, direct medical education costs, and the three types of outliers (long-stay, cost, and short-stay outliers) (Ibid.).

Under the CHAMPUS DRG System, a hospital may keep the difference between its prospective payment rate and its operating costs incurred in furnishing inpatient services, and is at risk for operating costs that exceed its payment rate (Ibid.).

Additionally, the CHAMPUS System does not provide for the payment of a "disproportionate share" reimbursement which is available under the Medicare System. This issue is discussed further under the "Teaching Factor" section of the computation methodology, Infra.

As indicated, the CHAMPUS DRG-Based Payment System is modeled after the Medicare PPS which was implemented October 1, 1983. Although many of the procedures in the CHAMPUS DRG System are similar or identical to the procedures in the Medicare PPS, the actual payment amounts, DRG weights, and certain procedures are different (Ibid.). This is necessary because of the differences in the two programs, especially in the beneficiary population. While the vast majority of Medicare beneficiaries are over age 65, CHAMPUS beneficiaries are considerably younger (exclusively under age 65) and are generally healthier. Moreover, some services, notably obstetric and pediatric services, which are nearly absent from Medicare claims, comprise a large part of CHAMPUS services (Ibid.).

The Office of CHAMPUS (OCHAMPUS) uses a "Grouper" program to classify specific hospital discharges within DRGs so that each

hospital discharge is appropriately assigned to a single DRG based on essential data abstracted from the inpatient bill for that discharge.

For all admissions prior to April 1, 1989, the Health Care Financing Administration (HCFA) Grouper is used.

For all admissions occurring on or after April 1, 1989, the CHAMPUS Grouper, developed by Health Systems International, is to be used (Ibid., page 6.1.B.2).

Wilford Hall Medical Center uses the CHAMPUS DRG Grouper to group all of its inpatient admissions. Wilford Hall's Automated Quality Care Evaluation Support System (AQCESS) computer system automatically applies the CHAMPUS Grouper to all inpatient admissions.

The DRG classification of a particular discharge is based on the patient's age, sex, principle diagnosis (that is, the diagnosis established, after study, to be chiefly responsible for causing the patient's admission to the hospital), secondary diagnoses, procedures performed, and discharge status. For neonatal claims (other than newborns), the DRG is also based on the newborn's birth weight, surgery, and the presence of multiple, major, and other problems which exist at birth (Ibid.).

Each discharge is assigned to only one DRG that is related to the patient's principal diagnosis, regardless of the number of conditions treated or services furnished during the patient's

stay (Ibid., page 6.1.B.4). Two exceptions apply to this general rule.

The first exception occurs when the discharge data submitted by the hospital results in the assignment of a DRG which needs to be reviewed for coverage (e.g., DRG 380, abortion without dilation and curettage, which does not currently meet the CHAMPUS requirements for coverage). Although DRG 380, abortion, is not covered, the claim must be reviewed to determine if other diagnoses or procedures which were performed concurrently with the abortion were covered by CHAMPUS. If other covered services were concurrently provided, CHAMPUS will change the principal diagnosis to the most logical alternative covered diagnosis, delete the abortion diagnosis, regroup the claim, and make payment based on the regrouped DRG (Ibid., page 6.1.B.5).

For example, if a tubal ligation was also performed concurrently with an abortion, CHAMPUS would change the principal diagnosis to that for a tubal ligation and delete the abortion from the procedures performed. CHAMPUS would then make payment based on the tubal ligation. On the other hand, if no other covered services were rendered during the abortion, the claim would be denied, and all related ancillary and professional services which were submitted separately would also be denied (Ibid.).

The second exception occurs when the discharge data

submitted by the hospital shows a surgical procedure that is unrelated to the principal diagnosis. Procedurally, CHAMPUS develops the claim to assure that the data are not the result of miscoding by either the hospital or the Fiscal Intermediary. The CHAMPUS development procedures require a medically trained second level reviewer to determine that the procedure is a valid surgical procedure supported by the services billed and a valid medical condition unrelated to the principal diagnosis. This review does not require a medical records audit unless the review indicates that the claim may be invalid. Where the procedure and the medical condition are supported by the services, and the procedure is unrelated to the principal diagnosis, the claim is assigned to DRG 468, Unrelated Operating Room (OR) Procedure (Ibid., page 6.1.B.4).

Under the CHAMPUS DRG-Based Payment System, hospitals are paid a predetermined amount per discharge for inpatient hospital services furnished to CHAMPUS-eligible beneficiaries (Ibid., page 6.1.C.1). Except for interim claims submitted for qualifying outlier cases, all CHAMPUS claims reimbursed under the CHAMPUS System are to be priced as of the date of discharge and are to use the rules, weights, and rates in effect on that date regardless of when the claim is submitted (Ibid.).

The DRG-based payment for inpatient hospital services is the total CHAMPUS payment for the inpatient operating costs incurred

in furnishing services covered by CHAMPUS (Ibid., page 6.1.C.2). The prospective payment amount is payable for each stay during which there is at least one covered day of care, except as is provided for short-stay outliers. Thus, certain items that are related or incidental to the treatment of the patient, but which might not otherwise be covered, are included in the DRG-based payment (Ibid.).

For example, patient education services, such as nutrition counseling, are not covered by CHAMPUS; but, if nutrition counseling is provided incident to covered services, they are considered to be included in the DRG-based payment. The hospital cannot bill the beneficiary for the services, since they are included in the overall treatment regimen for the admission (Ibid.). At the same time, CHAMPUS is not to reduce the DRG-based payment simply because some non-covered services were rendered.

Additionally, in those cases in which the hospital obtains certain services from another hospital (e.g., computerized tomography services) no additional payment is to be made to either hospital for the technical component of the services (Ibid.). The technical component is to be considered part of the DRG-based payment, and it is the discharging hospital's responsibility to make suitable payment arrangements with the other hospital providing the services. Of course, the

professional component of such services can be billed separately by the second hospital (Ibid.).

Accordingly, the CHAMPUS-Based Payment System provides a payment amount for inpatient operating costs which include the following items:

1) Operating costs for routine services, such as the costs of room, board, therapy services (physical, speech, etc.) and routine nursing services as well as supplies (e.g., pacemakers) necessary for the treatment of the patient

2) Operating costs for ancillary services, such as radiology and laboratory services furnished to hospital inpatients (the professional component of these services is not included and can be billed separately)

3) Take-home drugs for less than $40.00

4) Special care unit operating at costs

5) Malpractice insurance costs related to services furnished to inpatients (Ibid., page 6.1.C.3).

The list of services that are reimbursed by CHAMPUS, but not under the DRG-Based system, are:

1) Services provided by hospitals exempt from the CHAMPUS system (primarily those which do not participate in Medicare, and psychiatric hospitals, rehabilitation hospitals, alcohol/drug hospitals, children's hospitals, long-terms care hospitals, sole community hospitals, Christian Science sanitariums, cancer hospitals, hospitals outside the fifty states, District of Columbia, and Puerto Rico)

2) All services related to kidney acquisition, including the costs of the donor's inpatient stay at Renal Transplantation Centers

3) All services related to a heart transplantation which would otherwise be paid under DRG 103

4) All services related to liver transplantation when the transplant is performed in a CHAMPUS-authorized liver transplantation center and which would otherwise be paid under DRG 480 (this includes ICD-9 Surgical Procedure Number 50.59)

5) All services provided by hospital-based professionals (physicians, psychologists, etc.) which, under normal CHAMPUS requirements, would not be billed by the hospital (note: this does not include any physical therapy services, speech therapy services, etc., since these are included in the DRG payment). However, for any radiology and pathology services provided by hospital-based physicians, any related non-professional (i.e., technical) component of these services are included in the DRG-based payment and cannot be billed separately

6) All services provided by nurse anesthetists

7) All outpatient services related to inpatient stays

8) All services related to discharges involving pediatric bone marrow transplants (beneficiary less5~ than 18 years old upon admission) which would otherwise be paid under DRG 481 (this includes ICD-9-CM diagnosis code V42.8 - which are ICD-9 codes 41.0 and 41.91)

9) All services related to discharges involving children (under 18 years old at time of admission) who have been determined to be HIV seropositive (this includes ICD-9 CM diagnosis codes 042 - 044, and 795.8)

10) All services related to discharges involving pediatric cystic fibrosis (in children under 18 years old at time of admission)

11) The costs of blood clotting factor for hemophilia inpatients (Ibid., pages 6.1.D.2 - 6.1.D.19).

In terms of geographical application, the CHAMPUS DRG-Based Payment System applies to hospital services in the fifty states, the District of Columbia, and Puerto Rico. The DRG-based system

is not applicable to hospital services outside the fifty states, the District of Columbia, or Puerto Rico (Ibid., page 6.1.D.1).

Description of the Medical Expense and Performance Reporting System

Military MTFs operating within the DoD Military Health Service System (MHSS) use the same medical accounting program to collect and to distribute operating expenses. The uniform accounting system is called the Medical Expense and Performance Reporting System (MEPRS). All the information represented herein is extracted from Chapter 3 of the MEPRS Manual.

The MEPRS System applies various accounting methodologies and procedures to transform manpower, expense, and workload data collected by functional work centers into meaningful management reports (See MEPRS Manual, Chapter 3). For the purposes of this study, understanding the general expense assignment (stepdown) methodology will be the most relevant aspect presented. It is important to mention at this point, however, that MEPRS does not charge medical readiness (wartime preparedness) expenses to inpatient or outpatient activities. Accordingly, the inpatient expenses reported by MEPRS reflects the actual medical services provided to the patients.

Medical expenses directly attributable to only one operating expense account (e.g., medical supplies for the obstetrical ward) are charged directly to the account without undergoing the

expense assignment (stepdown) process. These expenses are sometimes referred to as "direct costs."

Expenses which are not directly attributable to only one operating expense account must be distributed between the affected accounts. These expenses are sometimes referred to as "indirect costs." The process of distributing expenses between two or more affected accounts is known as the expense assignment (stepdown) process. For example, medical expenses incurred in the intermediate operating expense accounts (e.g., ancillary services and support services) provide services to numerous medical departments within the MTF. The cost of those shared services need to be proportionately distributed to the users so that the activities of the users can be summarized and ultimately charged to the final operating expense accounts. The intent of the expense assignment (stepdown) system is to provide medical managers at all levels with the resource utilization information necessary for decision-making. The method used to proportionately distribute expense elements among the numerous users is known as the expense assignment (stepdown) process.

The assignment methodology, referred to as the "stepdown" process, uses five sequential steps. The five sequential steps are listed below and will be discussed, in detail, in the order in which they are listed:

Step 1 – Manpower data collection and processing

Step 2 - Assignment of expenses and workload recording

Step 3 - Pre-stepdown purification of expenses

Step 4 - Assignment of intermediate operating expense accounts and indirect cost pools

Step 5 - Post-stepdown purification of final operating expense accounts

Step 1: Manpower Data Collection and Processing

The first step in the expense assignment (stepdown) process is "manpower data collection and processing". This step has two primary activities and two substeps. The two primary activities are: 1) the general manpower procedures, and 2) the specific procedures. Within the "specific procedures" activities, there are two substeps: 1) determination of full-time equivalents (FTEs), and 2) determination of salary expense.

General Manpower Procedures Activity. The General Manpower Procedures Activities occurring within the organizational units must be accurately recorded if the processed data is to produce any meaningful information. Accurate time keeping of the exact number of hours each employee works in each work center is vital. Accurate accounting of all the employees' available and nonavailable hours is also vital to the success of this accounting program. The reliability of the MEPRS system is contingent on the accuracy of the information being fed into it. If inaccurate manpower data information is fed into the MEPRS System, MEPRS will inaccurately distribute the expenses resulting

in artificially high and low work center costs resulting in compromised decision-making.

Work center supervisors are tasked to understand and to comply with the basic rules and principles of collecting and reporting manpower utilization data. Each day, work center supervisors are to record the hours worked by each employee which contributed to the completion of any functional work in the supervisor's work center.

Personnel resources contributing to the completion of work in any work center may include assigned personnel, detached personnel, detailed, borrowed, contracted, volunteers, etc. Work center supervisors must account for all available and nonavailable hours (time spent on leave, sick leave, TDY, meetings, etc.) of personnel contributing to their work center. Thus, if an employee is assigned to work in three different work centers during the course of one day, the exact amount of time worked in each work center must be separately collected and accurately reported.

The combination of available (worked) hours and nonavailable (absent for the assigned work center) hours are known as "utilized hours." Utilized hours are collected and reported by grade (rank of the employee) and the employees' status (active duty, civilian, contractor, etc.).

The various time sheets of all the employees working in each

work center are collected and tallied to calculate the number of full-time equivalent (FTEs) personnel which contributed to the activities of the work center during the accounting period. On the average, one FTE represents 168 utilized-hours each month.

Utilized manpower, expressed in monthly FTEs, are recorded for each work center. FTEs are reported by skill category. Generally, there are five principle skill categories. The total personnel utilized by a work center is a simple summation of the utilized hours of the five skill categories listed below:

Skill Category 1 - Clinicians (physicians and dentists, including interns and residents).

Skill Category 2 - Direct Care Professionals (individuals, other than clinicians, which are licensed or certified to deliver health care. They consult with other health care professionals to assess, plan, and implement an effective treatment program).

Skill Category 3 - Direct Care Paraprofessionals (includes individuals, other than clinicians, direct care professionals, and registered nurses, skilled to provide technical assistance in direct patient care).

Skill Category 4 - Registered Nurses (all registered nurses except those who are being utilized as nurse practitioners, nurse anesthetists, and nurse midwives. These exceptions are accounted for in the direct care professionals category described above).

Skill Category 5 - Administrative/Clerical/Logistics (all personnel utilized at the facility but not involved in direct patient care).

Specific Procedures Activity. The Specific Procedures Activity requires two substeps. The first substep is the determination of FTE work-months to be charged to each operating expense account. The second substep is the distribution of personnel expense. The second substep is necessary to determine the assignment of the command, management, and administration account expenses and to determine the personnel expense of the military personnel appropriate for each operating expense account.

Substep 1 - Determination of FTE. All personnel are included in the MTF's FTE calculation except: a) civilian personnel in unpaid absence status and direct and indirect hire of foreign national employees, b) civilian employees paid from nonappropriated funds (NAF), and c) loaned personnel.

Labor hours from "loaned or borrowed employees" is counted by the using work center supervisor. Loaned work-hours are not required to be counted by the loaning work center, but may be recorded as a check to ensure the receiving work center accounted for the borrowed labor, and also to preclude inadvertent double counting.

In MTFs where work centers require a combination of accounts, work-hours are divided among the accounts based on a ratio of the performance factor for each account to the total performance factor for the work center. For example, on an

inpatient ward that produced 50 bed days, comprised of 40 "medical" bed days and 10 "surgical" beds days, the work-hours would be divided such that 80 percent of the worked-hours would be charged to the "medical" account and 20 percent would be charged to the "surgical" account.

Work-hours for contract personnel are credited to the work center in which the contract employee provides service. If actual work hours cannot be determined, an estimate will usually be used. This provision also applies to contract surgeons.

Physician and dental residents (student personnel) attending their second or later years of postgraduate training are charged 50 percent to the "student" expense account and the remaining 50 percent is charged to the account where the patient care was provided.

Residents working in the facility that are within their first two years of postgraduate training have all of their work-hours charged to the "student" expense account.

For "all other" (non-physician) students whose curricula requires a predominance of classroom training, all of their work-hours are charged to the "student" expense account.

For "all other" (non-physician) students whose primary duties require the performance of tasks normally performed by permanently assigned personnel, 50 percent of their work-hours is

charged to the "student" expense account and the other 50 percent is charged to the appropriate work center.

Reservist work-hours are charged to the appropriate work center where they are performing assigned tasks and duties.

Substep 2 - Determination of Salary Expense. The second substep distributes the personnel expenses to the accounts they support. The distribution is made according to the number of hours worked and the dollar value of the worked-hours for each employee.

The personnel expense for a civilian employee is the total amount of Government funds obligated as a result of the employment of that civilian employee during the month. These financial obligations include basic salary, incentive and hazard pay, Government contributions to benefits (retirement, etc), overtime, termination payments, etc.

The personnel expense for a military member is a single preset amount unique for that military member's grade (rank) and Military Department (Army, Navy, Air Force, etc.) as is prescribed by the DoD Annual Composite Standard Rate Table.

The preset amount for military members includes accrual expenses for military retirement benefits, but excludes actual incentive pays and bonuses paid to physicians, dentists, and other qualified professions. Furthermore, "the variance between actual military pay and personnel expense computed from the DoD

Annual Composite Standard Rates Tables shall be ignored for the cost reporting" (See MEPRS Manual, Chapter Three, p. 3-6).

Contract hours are also excluded from salary expenses determination, since these costs are included in the total contract costs.

Step 2 - Assignment of Expenses and Workload Recording

All nonpersonnel Operations and Maintenance (O&M) Appropriation expenses for MTFs are assigned to the intermediate and final operating expense accounts for later use during the expense assignment (stepdown) process. Costs for modernizing or replacing investment equipment (costing more than $25,000) that are funded from other procurement appropriations which support an MTF are depreciated on a straight line basis using an 8-year moving average and assigned as indirect expenses during the stepdown reassignment process, rather than as a direct expense at the time of acquisition (See MEPRS Manual, p. 3-6).

Step 3 - Prestepdown Purification of Expenses

Many of the costs that were distributed (charged) to Support Services and Ancillary Services accounts during the stepdown process were prorated based on a unit of service or other "performance factor." The distribution of these prorated costs can be made manually before stepdown (in this step - Step 3) or they can be distributed using the stepdown process in the next step (Step 4).

To determine when expenses should be distributed or "transferred," the following question is asked: "Should the expenses transferred include overhead?" If the answer is "no," the expenses are transferred manually using this Step (Step 3). If the answer is "yes," the stepdown process in the next step (Step 4 - Assignment of Intermediate Operating Expense Accounts and Indirect Cost Pools) should be used.

Step 4 - Assignment of Intermediate Operating Expense Accounts and Indirect Cost Pools

After Step 3 (Prestepdown Purification of Expenses), all the expense and performance data sets applicable to each operating expense account affecting the operation of the MTF are complete and ready for stepdown. The expense and performance data sets are necessary to proceed to the assignment of expenses from the intermediate operating expense accounts (Ancillary Services and Support Services) and indirect cost pools (wards and clinics).

The stepdown method gives recognition to the important fact that the services rendered by certain intermediate operating expense accounts are utilized by certain other intermediate operating expense accounts. The aggregate expenses in an intermediate operating expense account are assigned to those other intermediate operating expense accounts that utilize its services, as well as to the final operating expense accounts to which it renders service.

Once the expenses of an intermediate operating expense account have been assigned, MEPRS closes that account. Being closed, it will not receive any portion of the expense of the other intermediate operating expense accounts whose expenses are yet to be assigned. Technically, MEPRS is a "single step-down" method, because each cost center is closed out sequentially after its costs have been allocated.

MEPRS uses a separate assignment process to assign costs that have been accumulated in indirect cost pools, such as mixed wards and clinics. These indirect cost pools are pseudofinal operating expense accounts in that they have assigned to them the expenses from all support services accounts except depreciation. The assignment of all ancillary service accounts are assigned directly to subspecialty accounts except depreciation.

The assignment of all ancillary service accounts are assigned directly to final work center accounts except bulk pharmacy, clinic issues, central sterile supply, and central materiel service accounts. These indirect cost pools are assigned after the support and ancillary accounts have been assigned through the stepdown process. The accumulated expenses are then assigned based on a ratio of workload generated by each receiving account (subspecialty) to the total workload of the indirect cost pool. Although the workload measures may vary, most inpatient workload is measured by inpatient bed day. Others

include, for example, number of minutes in the operating room, etc.

The assignment sequence for closing the operating expense accounts follows the general principle that the intermediate operating expense accounts that "render" the most service to other work centers (intermediate and final operating expense accounts) are assigned first and the intermediate accounts that "receive" the most services from others are assigned last (See MEPRS Manual, p. 3-8).

Step 5 - Poststepdown Purification of Final Operating Expense Accounts

Many of the final operating expense accounts require expenses charged to an account to be prorated to another account based on a performance factor or other unit of service. This final step provides for the required purification of expenses to their final destination accounts completing the expense assignment process. The complete list of accounts and the performance factors used to prorate intermediate and final operating account expenses to the final destination operating accounts is provided in Appendix 11.

Accounts requiring particularly close review are:

1) Inpatient Care Accounts - to ensure appropriate expenses are transferred to Special Programs Accounts, such as, clinical investigations, training and educational programs, aeromedical

staging facilities, transient patient care, patient movement expenses, and medical readiness accounts; and,

2) Ambulatory Car Accounts - to ensure appropriate expenses are transferred to Special Programs Accounts, such as, continuing health education, health care services support, patient transportation, immunizations, and ophthalmic fabrication and repair.

This completes the general discussion of the various key components of MEPRS System.

Historically, the MEPRS System is praised for providing accurate information on the total cost of inpatient and outpatient operations. For the purposes of this study, the MEPRS system is relied on to provide four numbers: 1) the total cost of inpatient care during FY 1993, 2) the total inpatient clinician salary expense for FY 1993, 3) the total inpatient investment equipment expense for FY 1993, and 4) the total direct inpatient medical education expenses for FY 1993.

As indicated in an earlier section, the literature indicates MEPRS fails to capture all the costs that are believed to be directly attributable to an MTF. The list of excluded costs include facility depreciation (capital cost of the building and maintenance), central automation support, management headquarters activities, and medical malpractice claims paid and upheld in court (Draft Version of 733 Executive Report 1994, p. 25). To

compensate for these accounting deficiencies, IDA developed adjustment factors resulting in increases of 11.3 percent and 14.3 percent, respectively, in the outpatient and inpatient costs reported in MEPRS (Ibid.). For reasons stated in the section titled "Adjustments to Inpatient MEPRS Costs," (Infra.), the 14.3 percent cost additive was not applied in this study.

No Similar Inpatient Cost-Comparison Method in the Literature

After searching the literature, no studies were found that attempted to apply actual CHAMPUS reimbursement formulas to a military MTF's fixed inpatient workload as a means of estimating the magnitude and the direction of an MTF's competitiveness with the CHAMPUS system.

Previous cost-comparison studies benefitted the policy makers at DoD (their intended beneficiaries), but failed to produce a DoD approved MTF-to-CHAMPUS cost-comparison methodology empowering the medical branches of the Services and their respective MTF Commanders and Administrators toward definitive action to narrow the financial gap for those MTFs believed to be more expensive than CHAMPUS or to widen the gap for those MTFs believed to be less expensive than CHAMPUS.

Since the estimated CHAMPUS costs from this methodology are based on the patients' medical records and are estimated using the mechanics from a federal medical reimbursement program that is legislatively mandated in the Public Law, the results of this

methodology, if challenged, are designed to accommodate an audit conducted by the United States General Accounting Office and to qualify as evidence during a Congressional hearing. In the years to come, this feature may become relevant if a future study, commissioned by the Department of Defense or the Congress, recommends the closure of one or more military medical treatment facilities because of an alleged failure to successfully compete with the private sector (CHAMPUS).

PURPOSE OF THE STUDY

The purpose of this study is to demonstrate the feasibility of applying an accurate, reliable, and unbiased MTF-to-CHAMPUS cost-comparison methodology that is capable of being adopted by the Department of Defense and exported to all military MTFs, empowering the MTFs to comparably price their fiscal year 1993 inpatient workload using actual CHAMPUS reimbursement formulas and comparing the Government's CHAMPUS cost to the MTFs' actual inpatient operating expenses (excluding inpatient clinician salary expenses).

The difference between the MTFs' actual inpatient expenses and the Government's cost to perform the same workload under the CHAMPUS system represents a facility-specific benchmark against which future continuous quality improvement (CQI) activities can be developed to continuously improve the MTFs' competitiveness

with CHAMPUS and to cross-feed successful CQI activities to other MTFs struggling with that same or similar financial issue.

The feasibility of this MTF-to-CHAMPUS cost-comparison methodology is demonstrated by applying the actual CHAMPUS reimbursement formulas to the FY 1993 inpatient workload of the Air Force's largest, most diverse, and most sophisticated medical center. The difference, if any, between Wilford Hall's actual FY 1993 inpatient expenses and the Government's total estimated CHAMPUS reimbursement represents a Wilford Hall-specific benchmark against which future continuous quality improvement activities can be directed to improve Wilford Hall's competitiveness with CHAMPUS.

The principal variables in this study are: 1) the number of FY 1993 dispositions by MEPRS code, DRG, and length of stay, 2) the FY 1993 total inpatient MEPRS costs, 3) the FY 1993 total inpatient MEPRS expenses for clinician salaries, 4) the FY 1993 total inpatient MEPRS investment equipment expenses, 5) the FY 1993 total inpatient MEPRS direct medical education expenses, 6) the FY 1993 total estimated inpatient facility depreciation expense for Wilford Hall Medical Center, 7) the total FY 1993 inpatient collections collected under the Third Party Collection Program, 8) the sum of the calculated institutional reimbursements by DRG that CHAMPUS would pay to a similarly situated civilian teaching hospital as Wilford Hall for

performing the same inpatient workload that Wilford Hall performed in FY 1993, 9) the CHAMPUS cost-shares by beneficiary category that would be assigned to Wilford Hall's FY 1993 inpatient workload if the same was provided by a comparable civilian facility in San Antonio, 10) the CHAMPUS investment equipment reimbursement that would be authorized for a similarly situated civilian hospital if it had Wilford Hall's FY 1993 inpatient investment equipment expenses, 11) the CHAMPUS inpatient service direct medical education reimbursement that would be authorized for a similarly situated civilian hospital if it had Wilford Hall's FY 1993 inpatient direct medical education expenses, and 12) the CHAMPUS inpatient facility depreciation reimbursement that would be authorized for a similarly situated civilian hospital if it had Wilford Hall's FY 1993 inpatient facility depreciation expenses.

The objectives of this study are to: 1) fully understand the calculation methodologies supporting the CHAMPUS DRG-Based Payment System (e.g., the standard DRG reimbursement formula, long-stay outlier, short-stay outlier, cost outlier, capital reimbursement additive, direct medical education cost additive and, the indirect medical education cost additive for teaching hospitals), 2) successfully apply the calculation methodology in a valid and reliable manner, 3) identify the inpatient MEPRS cost elements that should be categorized as "institutional" expenses

(according to the CHAMPUS DRG-Based Payment System), 4) identify the inpatient MEPRS cost elements that should be categorized as "non-institutional" expenses because alternative reimbursement procedures exist (e.g., under CHAMPUS, physician fees and durable medical equipment are reimbursed separately from the DRG-Reimbursement formula), and 5) utilize effective computer skills to efficiently manipulate the massive amounts of data required to apply the CHAMPUS DRG-Reimbursement formula to the 27,228 admissions performed by Wilford Hall during FY 1933.

RESEARCH METHODS AND PROCEDURES

Methodology to Calculate CHAMPUS DRG-based Reimbursements

To perform the series of 65 calculations necessary to determine the CHAMPUS allowable charge for each inpatient disposition performed by Wilford Hall during FY 1993, four interrelated formulas are computed. The four interrelated CHAMPUS formulas are: 1) the simple DRG calculation, 2) the long-stay outlier, 3) the cost outlier, and 4) the short-stay outlier. Each of the four formulas were published in the June 22, 1992 issue of the CHAMPUS Fiscal Intermediary Newsletter from Wisconsin Physician Services (WPS) (See Appendix 1). Wisconsin Physician Services processes all the CHAMPUS bills for the Central United States, including Texas.

Information from the Federal Register is required to

identify the values of specific variables unique to each formula: 1) FY 1993 DRG weights, 2) FY 1993 labor and nonlabor amounts, 3) FY 1993 wage index for San Antonio, Texas, and 4) FY 1993 graduate medical education teaching factor from a civilian hospital comparable to Wilford Hall Medical Center (See Fed Reg, 27 Jan 93, p. 6254).

The data set displaying the four CHAMPUS formulas and the required computations to determine the CHAMPUS allowable charge for Wilford Hall's FY 1993 inpatient workload is published in five volumes (See Example, Appendix 10).

Volume I displays the basic patient data (beneficiary category, DRG, length of stay, etc), the catchment area-unique computation variables (labor amount, wage index, non-labor amounts), and the CHAMPUS DRG weights required to apply the "Simple DRG Formula" to compute the CHAMPUS "DRG Base Price." The Tri-Service Beneficiary Category Codes are used to identify Wilford Hall's FY 1993 inpatients by DoD beneficiary category (See Appendix 2).

Volume II displays the computations for determining the existence of and the value for any "long-stay outliers." According to the long-stay outlier formula, Wilford Hall had 1,035 qualifying dispositions with long-stay outliers requiring 15,149 bed days totaling $9,843,383.

Volume III displays the computations for the first part of

the cost outlier -- the "amount charged" -- represented by the amount the Government would charge third party payors for the inpatient care provided to their insureds under the authority of the Third Party Collection (TPC) Program (10 U.S.C. Section 1095).

During FY 1993, the Third Party Collection Program asserted claims on the basis of the number of bed days the patient spent in each inpatient service. Each inpatient service has a unique MEPRS account code and a corresponding third-party collection rate unique to that service (See Appendix 3).

To determine the "amount charged," the number of bed days spent in each inpatient service is multiplied by the third-party collection rate for that service (See Appendix 3). If the patient requires the medical skills of more than one inpatient service, the procedure is repeated and the subtotals are added together to determine the total "amount charged" for each disposition.

During FY 1993, if every inpatient treated at Wilford Hall had third party insurance coverage, Wilford Hall would have asserted third party collection claims totaling $172,882,059 (See Volume III). Considering that Wilford Hall's inpatient workload would have resulted in a CHAMPUS "amount allowed" totaling $144,637,469 (See Volume V), and that Wilford Hall's actual inpatient MEPRS expense (including clinician salary expenses)

totaled $149,408,912 (See Appendix 9), the FY 1993 TPC collection rates, as applied to Wilford Hall, are not believed to be "artificially low," in the aggregate.

Volume IV displays the computations for determining the existence of and the value for any "cost outliers". According to the cost outlier formula, Wilford Hall had 150 qualifying dispositions with cost outliers totaling $2,092,132.

Volume V displays the computations for determining the existence of and value for any "short-stay outliers." Volume V also displays the CHAMPUS "amount allowed" for each Wilford Hall disposition.

According to the short-stay outlier formula, Wilford Hall had 6,507 qualifying dispositions with short-stay outliers totaling $12,909,231. Short-stay outliers are intended to appropriately reimburse hospitals for the intense medical supplies dedicated to inpatients during the first one or two days of a DRG-based admission. If, for example, a patient expires after one day of treatment, the DRG reimbursement would be too large compared to the resources consumed. The short-stay outlier was developed to appropriately reimburse hospitals under these circumstances.

According to the outlier formulas, if a disposition has both a long-stay outlier and a cost outlier, the larger of the long-stay outlier or cost outlier is selected. Selecting the higher

of the two outliers resulted an additional equivalent CHAMPUS reimbursement totaling $10,138,181.

The next step in the CHAMPUS formula requires that the value of the respective "outliers" be added to the "DRG Base Price" to determine an interim amount allowed for each disposition. When a short-stay outlier exists, the value of short-stay outlier is used as the interim value. The value of the short-stay outlier is not added to the "DRG Base Price".

Although the CHAMPUS DRG-based formula produces a unique value for each disposition, the interim amounts allowed (before adding the teaching factor) can be summarily displayed demonstrating the independent contributions of each type of CHAMPUS outlier, represented by the following:

Total DRG Base Price:	$ 80,110,328
Increase From Short-Stay Outliers:	$ 12,909,231
Increase From Higher of Long-Stay or Cost Outlier:	$ 10,138,181
Interim Allowed Amount: (Excludes Teaching Factor)	$103,157,740

In the next step, the interim amount allowed is then multiplied by the "teaching factor" to determine the total CHAMPUS amount allowed for each disposition. In the present case, the teaching factor for Medical Center Hospital, San Antonio, Texas, is used because of its close proximate value to Massachusetts General Hospital's teaching factor making it a

comparable factor from the San Antonio, Texas, catchment area, Infra.

Multiplying Medical Center Hospital's comparable teaching factor of 1.4021 by the sum of the interim amounts allowed equals the total CHAMPUS allowable charge or "amount allowed" for Wilford Hall's FY 1993 inpatient workload. 1.4021 X $103,157,740 = $144,637,469 (See Volume V).

Additional CHAMPUS reimbursements for facility depreciation, capital assets, and direct graduate medical education expenses are computed separately in the section titled "Capital and Direct Medical Education," Infra..

The sum of the CHAMPUS DRG-based amounts allowed (allowable charges) represents the total amount of money the CHAMPUS program would allow in reimbursements to Wilford Hall Medical Center if Wilford Hall was a civilian medical facility located in San Antonio, Texas.

In performing the actual CHAMPUS calculations, CHAMPUS Fiscal Intermediaries may either round the amounts or simply truncate them to two decimal places (CHAMPUS Policy Manual, Chapter 3, Section 6.1.E, DoD 6010.8-R, Chapter 14).

The following definitions apply to all of the above-identified CHAMPUS DRG-based formulas (outlined in Exhibit 1):

1) DRG Weighting Factors. The DRG weights reflect the relative resource consumption associated with each DRG. The

weights reflect the average resources required by U.S. hospitals to treat a case classified as a specific DRG relative to the resources required to treat cases in each of the other DRGs (Ibid., page 6.1.F.1). All weights are standardized to a theoretical average weight of 1.0 which is the average weight of all CHAMPUS claims in the CHAMPUS database. In other words, this is the relative weight of the national average charge per discharge of CHAMPUS patients (Ibid.).

2) Calculation of DRG Weights. The CHAMPUS weights are derived from actual charges. They do not reflect standardization for capital or direct medical education expenses; however, the charges on which they are based are standardized for indirect medical education differences. The CHAMPUS DRG weights are discharge-weights. Specifically, the denominator used to calculate each weight represents the national average charge per discharge for the average patient (Ibid.).

3) Adjusted Standardized Amount (ASA). The ASA represents the adjusted average operating cost for treating all CHAMPUS beneficiaries in all DRGs during the database period. Depending on the size of the city or community in which the hospital is located, one of three ASAs is used: a) large urban area, b) other urban area, and, c) rural area. Each of these three areas are identified in Table 4 of Addendum 3 to Chapter 3 of the CHAMPUS Policy Manual. The ASA calculation includes a one

percent additive for bad debt expenses attributable to CHAMPUS beneficiaries (Id, page 6.1.G.3).

4) Teaching Factor. A separate standardized amount is calculated for each teaching hospital to reimburse it for indirect medical education costs. CHAMPUS does not calculate a teaching factor for military MTFs. Military MTFs must identify a civilian teaching facility which they believe best represents an equivalent institution. In Wilford Hall's case, the Deputy Commander identified Massachusetts General Hospital, Boston, Massachusetts, as Wilford Hall's equivalent teaching facility. The FY 1993 CHAMPUS teaching factor for Massachusetts General Hospital, a matter of public record, was .405439 (an additive of 40.5439 percent).

Since the Administrator at Wilford Hall was interested in what it would actually cost the Government to provide Wilford Hall's FY 1993 inpatient workload in the local community, the FY 1993 CHAMPUS teaching factor for Medical Center Hospital, University of Texas Health Science Center, San Antonio, Texas, was used in this study. Medical Center Hospital's FY 1993 CHAMPUS teaching factor was .4021 (an additive of 40.21 percent, a difference of .3339 percent when compared to Massachusetts General Hospital).

Since the CHAMPUS System does not provide a disproportionate share reimbursement (which is authorized under the Medicare

System), CHAMPUS teaching factors are significantly higher than Medicare teaching factors. CHAMPUS' higher teaching factors may represent an indirect acknowledgement of its failure to provide a disproportionate share reimbursement (citation omitted).

Determining Institutional Payments and Cost-Shares

When determining a patient's cost-share, keep in mind there are two categories of CHAMPUS beneficiaries, and the cost shares for each category are significantly different. The two categories are: 1) Dependents of active duty members, and 2) All Others. The "all other" category includes retirees, their dependent spouse and unmarried children, and the spouse and unmarried children of deceased active duty or retired members. Under certain qualifying circumstances, former spouses may also qualify as a CHAMPUS-eligible beneficiary.

During fiscal year 1993 (Oct 1, 1992 - Sep 30, 1993), dependents of active duty members had a cost-share of $8.95 per day or a total of $25.00, which ever was larger. All other beneficiaries had a cost-share of $241.00 per day or 25% of the hospital's billed charges, which ever is less. The daily rates normally change on 1 October of each new fiscal year.

Some primary group health insurance plans provide for the payment of the patient's CHAMPUS cost-share. The general rule is that if the primary insurance plan actually pays an amount equal to or greater than the patient's cost-share, the patient's cost-

share is satisfied. When the primary group health insurance plan pays only the insured's cost-share, the Government remains fully obligated for its portion of the allowed amount.

The following four examples contain the four step computation used to determine how a CHAMPUS DRG claim is paid. In this first example, the patient is a retired military member who has a primary group insurance plan through his employer. He was hospitalized for a total of six days.

EXAMPLE ONE:

Hospital Billed Amount:	$8,200.00	
Paid By Primary Plan:	$6,560.00	
CHAMPUS DRG Allowed:	$6,340.00	
Patient's Cost-Share:	$1,446.00	(6 days X $241.00)

THE FOUR STEPS ARE AS FOLLOWS:

Step 1:	Subtract the beneficiary cost-share from the DRG allowable amount	$6,340 - $1,446 $4,894
Step 2:	Subtract the amount paid by the primary group plan from the DRG allowable amount	$6,340 - $6,560 $ -0-
Step 3:	Subtract the primary group plan payment from the amount billed by the hospital (or the amount the provider is obligated to accept)	$8,200 - $6,560 $1,640
Step 4:	Subtract the beneficiary's cost-share from the amount billed by the hospital	$8,200 - $1,446 $6,754

CONCLUSION: CHAMPUS would pay the lowest of these four steps. In the above example, Step 2 is the lowest ($ -0-). Since the lowest amount is zero ($ -0-), CHAMPUS would make no payment because the primary plan paid more than the CHAMPUS

allowable. Accordingly, the amount paid by the primary plan will be the only payment received and the hospital will write-off $1,640.00 in billed charges. The patient will not have a cost-share because the primary plan paid more than the patient's cost-share.

EXAMPLE TWO: Using the same example above, if the patient did not have a primary group insurance plan, a two-step computation would be used to determine the CHAMPUS payment. When a patient does not have primary insurance coverage, use steps one and four only. Under these circumstances, the patient (retiree) would pay the $1,446.00 cost-share, and CHAMPUS would pay $4,894.00 to equal the DRG allowed amount, and the hospital would write-off $1,860.00.

EXAMPLE THREE: Use the same fact pattern as in Example One above, but with one difference. In this case, the CHAMPUS DRG allowed amount is larger than the hospital's billed charge. DRG allowed: $8,550.00 (vice $6,340.00)

Step 1:	Subtract the beneficiary cost-share from the DRG allowable amount	$8,550 - $1,446 $7,104
Step 2:	Subtract the amount paid by the primary group plan from the DRG allowable amount	$8,550 - $6,560 $1,990
Step 3:	Subtract the primary group plan payment from the amount billed by the hospital (or the amount the provider is obligated to accept)	$8,200 - $6,560 $1,640
Step 4:	Subtract the beneficiary's cost-share from the amount billed by the hospital	$8,200 - $1,446 $6,754

CONCLUSION: CHAMPUS pays the lowest of the four steps, in this case (Step 3) $1,640.00. This amount, added to the amount paid by the primary group insurance plan, equals a total payment of $8,200 which is the amount billed by the hospital. The hospital bill was paid in full.

EXAMPLE FOUR: If the patient in Example Three did not have primary group insurance coverage, use the two-step computation method where only steps one and four are used. The patient would pay the $1,446.00 cost-share, and CHAMPUS would pay

$6,754 to equal the amount of the hospital bill. The hospital would not have to write-off any charges.

The foregoing examples demonstrate the potential impact private insurance has on the Government's CHAMPUS cost. Arguably, if military MTF's were authorized recipients of CHAMPUS payments, which they are not, DoD's Third Party Collection (TPC) Program would have a comparable "insurance impact" on the Government's payments under the CHAMPUS program. Applying this concept to the Third Party Collection Program, when a third party payment exceeds the patient's cost-share, the amount received reduces the amount of Federally Appropriated funds required to operate the military MTF. Thus, depending on the amount of the MTF's third party collection and the patient's cost-share, the comparative savings to the Government is shared unequally between the MTF and the CHAMPUS system.

To illustrate the impact the Third Party Collection Program can have on Federal Appropriations required to operate the direct care system, during FY 1993, Wilford Hall Medical Center, for example, asserted inpatient third-party collection claims totaling $17,301,978 and collected $6,981,483. Wilford Hall's total inpatient MEPRS expenses totaled $149,209,618. Since Wilford Hall collected $6,981,483 in inpatient third party collections, the Federal Government had to appropriate $142,228,135, instead of $149,209,618, to provide the same level of health care.

Hence, every dollar collected represented a direct reduction in Federal Government's military appropriation for health care at Wilford Hall Medical Center. Thus, third party collections are a reasonable factor to include in a cost-comparison methodology designed to determine whether an MTF is cost-effective when compared to CHAMPUS.

In the present study, if Wilford Hall had maintained disposition-specific third party collection activity, the individual collections could have been compared to the CHAMPUS-equivalent allowable charges and to the patient's cost-shares to determine the exact impact which the third party collection program would have had on the Government's total CHAMPUS-equivalent costs.

Unfortunately, disposition-specific third party collection information is not available. Accordingly, the corresponding impact of the third party collection program on the Government's total CHAMPUS-equivalent costs is estimated using the available information from Wilford Hall's Third Party Collection Clerk and the knowledge of Wilford Hall's CHAMPUS-equivalent cost-shares.

The known factors are: 1) during FY 1993, Wilford Hall collected inpatient third party collection claims that were asserted during prior fiscal years, 2) the total inpatient third party collections for FY 1993, including collection of prior year assertions, was $6,981,483, 3) during FY 1993, Wilford Hall

asserted 2,427 third party claims for inpatient care provided during the same fiscal year, 4) considering the 2,427 claims asserted during FY 1993, 1,555 claims received a full or partial payment, 5) considering the 1,555 FY 1993 claims that received a full or partial payment, the average payment received represented 52 percent of the amount claimed ($5,633,419 divided by $10,851,285 = .52 X 100 = 52 percent), 6) during FY 1993, dependents of active-duty members accounted for 6,973 dispositions at Wilford Hall with associated CHAMPUS allowable charges totaling $26,700,183 and equivalent CHAMPUS cost-shares totaling $349,383, 7) the Federal Government pays approximately 98.7 percent of the CHAMPUS allowable charge for all dependents of active-duty members ($349,383 divided by $26,700,183 = .0130 X 100 = 1.3 percent -- payable by dependents of active-duty members), 8) if the $6,981,483 collected by Wilford Hall during FY 1993 was for inpatient care provided exclusively to dependents of active duty members, and if the amount of the third party collections in excess of the patient cost-shares would be applied to reduce the Government appropriations, the third party collections would have reduced the Government's CHAMPUS costs $6,890,723 ($6,981,483 X 98.7% = $6,890,723), 9) Wilford Hall does not maintain information distinguishing dependents of active-duty members from other CHAMPUS eligible beneficiaries involved in the Third Party Collection Program, 10) "all other"

CHAMPUS eligible beneficiaries accounted for 13,666 dispositions at Wilford Hall with associated CHAMPUS allowable charges totaling $83,318,371 and equivalent CHAMPUS cost-shares totaling $20,306,658, 11) the Federal Government pays approximately 75 percent of the CHAMPUS allowable charge for "all other" CHAMPUS eligible beneficiaries ($20,306,658 divided by $83,318,371 = .2437 X 100 = 24.37 percent -- payable by all other CHAMPUS beneficiaries), 12) during FY 1993, the average value of a third party collection was $3,622 ($5,633,419 divided by 1,555 collected claims = $3,622 per claim), 13) during FY 1993, the average patient cost-share of "all other" CHAMPUS beneficiaries was $1,511 ($20,656,042 divided by 13,666 beneficiaries = $1,511 per disposition), 14) if the average patient cost-share for "all other" CHAMPUS beneficiaries is $1,511 per disposition, and if the average claim collected under the Third Party Collection Program is $3,622, then, on average, Wilford Hall's FY 1993 third party collections could exceed the cost-share for "all other" beneficiaries by an average of $2,111 per disposition, representing a 58 percent reduction to the Government's CHAMPUS cost ($2,111 divided by $3,622 = .58 X 100 = 58 percent).

Summarizing the known facts -- on the CHAMPUS side of the ledger -- in the absence of disposition-specific third party collection data, on average, 98.7 percent of the third party collections for inpatient care provided to dependents of active-

duty members would be applied directly to reduce the federal CHAMPUS appropriation.

On the other hand, on average, only 58 percent of the third party collections for "all other" inpatient beneficiaries might reasonably be applied to the federal appropriation to reduce the Government's total CHAMPUS costs.

Since there is no available information to suggest the actual number of third party claims for one or both of the beneficiary categories, available information supports a suggestion that the maximum corresponding CHAMPUS reduction may be somewhere between 58 to 98.7 percent of the total amount collected under the Third Party Collection Program. If a high percentage is selected, the total CHAMPUS costs will be reduced favoring the private sector. If a low percentage is selected, the total CHAMPUS costs will be reduced at a slower rate favoring the direct care system.

In the absence of information indicating the ratio or dollar value of third party claims for dependents of active duty members, this study estimates that, on average, 58 percent of Wilford Hall's third party collections may reasonably produce an equivalent reduction in the federal CHAMPUS appropriation. Since Wilford Hall's FY 1993 third party collections totaled $6,981,483, this study estimates that the corresponding reduction

to the Government's CHAMPUS costs is $4,049,260 ($6,981,483 X 58% = $4,049,260).

Turning to the issue of excluded services, charges for services and supplies specifically excluded from CHAMPUS payments include 1) a private room accommodation differential if the private room was not medically necessary, 2) television charges, and 3) telephone charges. These expenses are the responsibility of the beneficiary (Ibid., page 6.1.J.1). Additionally, CHAMPUS will not reduce the allowable charge for these items, since the DRG-based payment is the same whether or not the items are provided. Nevertheless, hospitals are permitted to bill and to collect these charges from the beneficiary for these items (Ibid.).

Under the CHAMPUS system, the DRG amount is considered full payment for any hospital stay, regardless of the length, up to the long-stay outlier cutoff (Ibid., page 6.1.J.2). If any days of a stay are subsequently determined to be medically unnecessary and the days are the fault of the hospital (that is, the hospital/physician made no attempt to discharge the patient), the unnecessary days shall be included in the DRG-based amount, and no additional payment can be made. If the elimination of the unnecessary days causes the stay to become a short-stay outlier, CHAMPUS will recoup any excess amounts over the appropriate short-stay outlier payment (Ibid.).

On the other hand, if the unnecessary days resulted in long-stay outlier payments, the outlier payments attributable to the unnecessary days are to be recouped from the hospital, and any charges for days beyond the long-stay outlier cutoff which are deemed not medically necessary are the responsibility of the beneficiary (Ibid.).

Medically unnecessary days, which are the beneficiary's responsibility (the hospital/physician attempted to discharge the beneficiary but the beneficiary insisted on remaining in the hospital), are the responsibility of the beneficiary (Ibid., page 6.1.J.3). This applies to all such days, whether or not the long-stay outlier cutoff has been reached. It also applies to the difference between the normal DRG-based payment and the short-stay outlier payment (if it is determined the stay should have been a short-stay outlier). This study did not identify any unnecessary days.

Claims for services provided to active duty members by civilian hospitals are to be reimbursed in accordance with the same rules applicable to CHAMPUS (even though actual payment is made under the Active Duty Claims Program) (Ibid., page 6.6.1). Under the Active Duty Claims Program (Public Law 100-463, Section 8107, effective June 1, 1991), CHAMPUS Fiscal Intermediaries code, group, and price inpatient active duty DRG claims. The various Branches of the military then issue payment to the

civilian hospital based on the DRG pricing information provided by the CHAMPUS Fiscal Intermediaries (Ibid.). Payments represent the full CHAMPUS allowable charge for the identified DRG.

In this study, all active-duty inpatients and non-CHAMPUS eligible beneficiaries (e.g., civilian emergencies, Secretary of the Air Force Designees, etc) were excluded from patient cost-shares. This seems reasonable since the non-CHAMPUS eligible dispositions constitute less than 4 percent of the inpatient workload (1,030 non-active-duty, non-CHAMPUS eligible dispositions divided by 27,228 total dispositions = .037 X 100 = 3.7 percent) and support what is believed to be a cost-effective graduate medical education (GME) program.

Calculated CHAMPUS cost-shares, reported herein, include consideration of a catastrophic cap which eliminates a patient's cost-share whenever a patient's cumulative contributions toward his/her CHAMPUS-provided health care exceeds the catastrophic cap during each fiscal year. During FY 1993, the catastrophic cap for dependents of active duty members was $1,000, and $10,000 for all other CHAMPUS eligible beneficiaries (See CHAMPUS Manual, Chapter II, Section 14.1). In this study, the available information did not include the cumulative contributions of each CHAMPUS eligible beneficiary. As a result, catastrophic caps were identified and applied only when a single admission resulted in a patient's computated cost-share exceeded $1,000.

In the present study, analysis of Volumes I through V reveal that dependents of active duty members accounted for 6,973 dispositions and 36,304 bed days at Wilford Hall during FY 1993. The sum of their CHAMPUS allowable charges totaled $26,700,183 and their calculated equivalent CHAMPUS cost-shares, including the effect of a catastrophic cap for each disposition, totaled $349,383.

"All other" CHAMPUS eligible beneficiaries accounted for 13,666 dispositions and 125,804 bed days at Wilford Hall during FY 1993. The sum of their CHAMPUS allowable charges totaled $83,318,371 and their calculated equivalent CHAMPUS cost-shares, including the effect of a catastrophic cap for each disposition, totaled $20,306,658.

Summarizing, the combined patients cost-shares totaled $20,656,041 ($349,383 + $20,306,658 = $20,656,041). This cost-share amount will be deducted from the total equivalent CHAMPUS allowable charge for Wilford Hall's FY 1993 inpatient workload.

In addition, an additional $4,049,260 will also be deducted from the total equivalent CHAMPUS allowable charge to reflect the corresponding reduction in federal CHAMPUS appropriations for Wilford Hall's FY 1993 inpatient collections under the Third Party Collection Program.

Capital and Direct Medical Education Reimbursements

The CHAMPUS DRG-Based Payment System authorizes additional reimbursements for qualified capital and direct medical education costs. To be reimbursed for allowed capital and direct medical education costs, civilian hospitals must submit an annual report to the CHAMPUS Fiscal Intermediary. Normally, these reports should be sent to the CHAMPUS Fiscal Intermediary within 30 days of the end of the hospital's Medicare reporting period (See CHAMPUS Policy Manual, Chapter 3, Section 6.1.H).

Allowable capital costs are those specified in Medicare Regulation Section 413.130, and include the following:

1) Net depreciation expense

2) Leases and rentals (including license and royalty fees) for use of the assets that would be depreciable if the provider owned them outright

3) Betterments and improvements that extend the estimated useful life of an asset by at least two years beyond its original estimated useful life or increase the productivity of an asset significantly over its original productivity estimate

4) The cost of minor equipment that are capitalized rather than charged off to expense

5) Interest expense incurred in acquiring land or depreciable assets (either through purchase or lease) used for patient care

6) Insurance on depreciable assets used for patient care or insurance that provides for the payment of capital-related cost during business

7) Taxes on land or depreciable assets used for patient care, and

8) For proprietary providers, a return on equity capital.

Allowable direct medical education costs are calculated annually by CHAMPUS based on information submitted by the inpatient institutions (Ibid., page 6.1.H.3). Such direct medical education costs are limited to teaching programs approved under Medicare Regulation Section 413.85. Payment for direct medical education costs is made annually and is calculated using the same steps required for calculating capital payments. Direct medical education costs generally include the following:

1) Formally organized or planned programs of study usually engaged in by providers in order to enhance the quality of care in an institution

2) Nursing schools; and,

3) Medical education of paraprofessionals (e.g., radiological technicians, etc.)

Direct medical education costs do not include any of the following:

1) On-the-job training or other activities which do not involve the actual operation or support, except through tuition or similar payments, of an approved education program; or,

2) Patient education or general health awareness programs offered as a service to the community at large.

In order to account for payments by other health insurance, CHAMPUS' payment amounts for capital and direct medical education costs are determined according to the steps listed in the paragraphs below. Throughout these calculations, claims on which

CHAMPUS made no payment, because other health insurance paid the full CHAMPUS-allowable amount, are to be excluded.

The required baseline information is as follows:

1) Hospital name

2) Hospital address

3) Hospital's CHAMPUS provider number (normally Tax ID Number)

4) Hospital's Medicare provider number

5) Period covered (This must correspond to the hospital's Medicare cost-reporting period)

6) Total inpatient days provided to all patients in units subject to DRG-based payment

7) Total CHAMPUS inpatient days provided in units subject to DRG-based payment (This is to be only days which were "allowed" for payment. Therefore, days which were determined to be no medically necessary are not to be included)

8) Total allowable capital costs

9) Total allowable direct medical education costs

10) Total full-time equivalents for:

    a) Residents
    b) Interns

11) Total inpatient beds

12) Title of official signing the report

13) Reporting date

14) The report must contain a certification statement that any changes to items (6), (7), (8), (9), or (10), which are a result of an audit of the provider's Medicare cost-report, will be reported to the CHAMPUS Fiscal Intermediary within 30 days of the date the hospital is notified of the change.

Applying the foregoing, Wilford Hall's FY 1993 total direct inpatient graduate medical education expenses (MEPRS code ADXA) were $1,577,443 (See Appendix 4).

Wilford Hall's FY 1993 capital leases and rentals totaled $393,840 (citation omitted).

Wilford Hall's FY 1993 total inpatient capitalized investment equipment depreciation expenses totaled $3,114,168, calculated as follows (See Appendix 5):

Table 1.
FY 1993 Capital (Investment) Equipment Expense
Wilford Hall Medical Center

UCA Code	Total Dollars
CAA-511	$ 191,262
FAD-933	$ 82,124
FAH-818	$ 207,376
FBD-856	$ 45,765
All Others	$ 7,258,894
Total	$ 7,785,421

According to the Director, Medical Logistics, Wilford Hall Medical Center, 40 percent of Wilford Hall's FY 1993 depreciation expenses for capitalized investment equipment was attributable to inpatient services. Applying this 40 percent inpatient rate, Wilford Hall's FY 1993 capitalized inpatient investment equipment depreciation was $3,114,168 ($7,785,421 X .40 = $3,114,168).

Turning to facility depreciation, Wilford Hall's FY 1993 total inpatient facility depreciation is not captured in the MEPRS accounting system (See Draft Version of 733 Executive

Report 1994, p. 27). Accordingly, the FY 1993 inpatient facility depreciation is estimated using the real property accounting records maintained by the Lackland Air Force Base (AFB) Civil Engineering Squadron.

Copies of the real property records for Wilford Hall Medical Center are provided at Appendix 6. The real property records begin with the original construction of Wilford Hall on February 12, 1959 and continue through February 2, 1994.

Extracting the real property records, the following capitalized inpatient facility costs are identified in Table 2:

Table 2.
Inpatient Capital Construction History
Wilford Hall Medical Center

Date	Description	Original Cost
12 Feb 59	Hospital, Original Construction	$ 6,270,701
5 Jun 61	Construction, T-Wing	$ 3,302,957
11 Sep 80	Construction, 365-bed addition	$34,193,933
	Total Capital Construction Costs	$43,767,591

Table 3.
Inpatient Capital Renovation History
Wilford Hall Medical Center

Date	Description	Original Cost
8 Dec 81	Renovated 2nd Floor, E-Wing	$ 317,782
7 May 82	Renovate B-Wing, Basement - 4th Floor	$ 800,000
20 Jul 82	Renovate B-Wing, 5th - 9th Floor	$ 4,080,296
12 May 83	Renovate T-Wing	$ 2,698,537
	Total Capital Renovation Costs	$ 7,896,615

A 50 year useful life is applied to the buildings and costs of construction. A 30 year useful life is applied to renovations. A straight line depreciation method is applied to estimate Wilford Hall's FY 1993 facility depreciation expense.

According to Table 4, next page, Wilford Hall's estimated FY 1993 total facility depreciation expense is $1,048,618.

Table 4.
Estimated FY 1993 Inpatient 'Facility Depreciation Expenses
Wilford Hall Medical Center

Date	Original Cost	Divided by Useful Life	Equals Annual Depreciation Expense
12 Feb 59	$ 6,270,701	50	$ 125,414
5 Jun 61	$ 3,302,957	50	$ 66,059
11 Sep 80	$34,193,933	50	$ 683,878
8 Dec 81	$ 317,782	30	$ 10,592
7 May 82	$ 800,000	30	$ 26,666
20 Jul 82	$ 4,080,296	30	$ 136,009
12 May 83	$ 2,698,537	30	$ 89,951
Total Inpatient Facility Depreciation Expense			$1,048,618

CHAMPUS payments for capital and direct medical education are calculated using to the following steps (See Appendix 7, CHAMPUS Form 109):

Step 1: Determine the ratio of CHAMPUS inpatient days to total inpatient days. In determining total CHAMPUS inpatient days, any days determined to be not medically necessary are not to be included.

In the present study, Wilford Hall had 161,849 CHAMPUS inpatient days and 171,348 total inpatient days. The ratio of CHAMPUS inpatient days to

total inpatient days is .9445 (161,849 divided by 171,348 = .9445).

Step 2: For inpatient capital costs, multiply the ratio from step 1 by total allowable capital costs. In the present study, there are three capital categories:

Leases	-	$ 393,840	X	.9445	=	$ 371,981
Equipment	-	$7,785,421	X	.9445	=	$7,353,330
Facilities	-	$1,048,618	X	.9445	=	$ 990,419
Inpatient Allowable Capital Costs					=	$8,715,730

Step 3: For inpatient capital costs, reduce the amount from Step 2 by the appropriate (10 percent) capital reduction percentage, Infra. The product is the total CHAMPUS reimbursement for inpatient capital costs during FY 1993.

In the present study, the 10 percent capital reduction would result in a total inpatient CHAMPUS capital cost reimbursement of $7,844,157 ($8,715,730 - $871,573 = $7,844,157).

STEP 4: For direct medical education costs, multiply the ratio from Step 1 by total inpatient allowable direct medical education costs. The product is the total inpatient allowable CHAMPUS direct medical education payments for DRG discharges (note: GME has no equivalent capital reduction).

In the present study, the total CHAMPUS reimbursement for direct inpatient GME would total $1,489,894 ($1,577,443 X .9445 = $1,489,984).

Required Reductions in Capital Payments

The capital percentage reductions are based on the statutory reductions for Medicare. The capital payments are prorated for the different percentage reductions based on the days in the reporting period which fall into each category. For fiscal year 1993 (1 Oct 92 through 30 Sep 93), the CHAMPUS capital reduction

was 10 percent (See Federal Register, Jan 27, 93, p. 6254). Since Wilford Hall's fiscal year falls within this same time period, the capital reduction to Wilford Hall will be 10 percent.

In the private sector, if the indirect medical education cost factor changes as a result of the information included in this report, the new factor will be applied to discharges on or after the date payment is made for the hospital's capital and direct medical education costs.

Adjustments to the Inpatient MEPRS Costs

Wilford Hall's FY 1993 total inpatient expenses, as reported by MEPRS, has four modifications. The first modification removes the inpatient clinician salaries expense from the total inpatient MEPRS costs. Since the clinician salary expenses are reimbursed separately by CHAMPUS using CPT-4 Codes, and since a study of military physician salaries is beyond the scope of this study, clinician salary expenses are properly deducted from the total inpatient expenses, as reported by MEPRS. Wilford Hall's FY 1993 total inpatient MEPRS expense is $149,209,618 (See Appendix 9). Wilford Hall's FY 1993 total inpatient clinician salaries expense is $7,819,223 (Ibid.). The difference is $141,390,395 ($149,209,618 - $7,819,223 = $141,390,395).

The second modification to Wilford Hall's total inpatient expenses involves the deduction of the inpatient third party collections from the Third Party Collection Program from MEPRS

expense balance of $141,390,395 in the preceding paragraph. Wilford Hall's FY 1993 inpatient third party collections totaled $6,981,483. The difference is $134,408,912 ($141,390,395 - $6,981,483 = $134,408,912).

The third modification adds Wilford Hall's FY 1993 direct inpatient graduate medical education (GME) MEPRS expenses (Major Force Program 8A) to the running MEPRS expense balance of $134,408,912 in the preceding paragraph. Wilford Hall's FY 1993 direct inpatient GME expenses totaled $1,577,443. The sum is $135,986,355 ($134,408,912 + $1,577,443 = $135,986,335).

The fourth and final modification to Wilford Hall's running inpatient MEPRS expense adds the estimate for inpatient facility depreciation. The estimated amount of facility depreciation was obtained from Wilford Hall's Facility Engineer who reviewed the real property construction and maintenance vouchers maintained by the Base Civil Engineering Office. The results were presented in the section titled "Capital and Direct Medical Education Reimbursements," Supra.. Wilford Hall's estimated FY 1993 inpatient facility depreciation expense totaled $1,048,618. The sum is $137,034,973 ($135,986,355 + $1,048,618 = $137,034,973).

According to the literature, there are four additional major cost elements that are directly attributable military MTFs but not reported in the MEPRS accounting system. To accurately

account for the total federal appropriations required to operate a military MTF, a fifth major cost element was also considered. The five additional cost elements are:

1. Facility depreciation expenses (estimated previously)
2. Central automation support expenses
3. Management headquarter activities
4. Medical malpractice settlements and judgements upheld in court, Supra.
5. Interest expense on the Federal Deficit incurred to operate military MTFs during the fiscal year.

In IDA's study, IDA added 14.3 percent to the FY 1990 and 1992 inpatient MEPRS cost to account for the first three major cost elements listed above (facility depreciation, central automation support, and management headquarters activities), Supra. Considering these three cost elements, the study stated, "The most important of these is the economic cost of facility depreciation" (Draft Version of 733 Executive Report 1994, p. 25). This statement infers that facility depreciation is the most expensive cost element of the three, indicating facility depreciation expense represents a minimum of 33.3 percent of the total expenses for these three cost elements.

After performing several quick computations, IDA's 14.3 percent additive does not appear to be appropriate for Wilford Hall Medical Center during FY 1993. Adding 14.3 percent to Wilford Hall's FY 1993 total inpatient MEPRS expenses would

result in an increase to MEPRS of $21,336,975 ($149,209,618 X .1430 = $21,336,975). Since Wilford Hall's estimated FY 1993 facility depreciation expense totaled $1,048,618, Supra, Wilford Hall's estimated FY 1993 facility depreciation expense represents only 4.9 percent of the total additive. Under these circumstances, Wilford Hall's FY 1993 facility depreciation expense is not "the most important" of these three cost elements.

Based on the foregoing, until a more reliable estimate of these three major cost elements is developed, the 14.3 percent additive will not be utilized in this study. If "the most important" cost element of the three cannot be reasonably applied to Wilford Hall, there is no basis for attempting to apply the other two at this time. Furthermore, it would be inappropriate to add these overhead expenses to the MTF system without adding an appropriate amount to CHAMPUS to cover the comparable overhead costs of maintaining facilities, computers, and employees at OCHAMPUS and the Fiscal Intermediaries.

Turning to the issue of medical malpractice costs, in addition to distinguishing between hospital-based liability and physician-based liability, it is important to realize that the Government's malpractice costs are not accurately represented by the dollar amounts required to settle a claim or to satisfy a judgement ordered by a court.

Malpractice settlements and judgements represent the value

of the injuries to the plaintiff, including the plaintiff's costs of litigation and attorney fees. They do not include the enormous expenses incurred by the U.S. Department of Justice and the Base Claims Office to prepare an answer to the complaint, to initiate and respond to pretrial motions and discovery requests, to interview witnesses, to select and pay for expert witnesses, to research the applicable state and federal laws, to develop alternative defense theories, to prepare exhibits, to litigate the case in court, to pursue and defend appeals, etc.. In many instances, the actual value of the settlement or judgement may be the least expensive aspect of the case.

Accordingly, since hospital-based malpractice expenses may represent a small proportion of the overall malpractice costs when compared to physician-based malpractice expenses, and since information on the Government's associated legal costs are not available, the dollar values of Wilford Hall's medical malpractice settlements and judgements, if any, will not be utilized in this study. Medical malpractice costs will remain one of the "qualitative advantages" identified in the literature.

The fifth major cost element not reported by the MEPRS system is the interest expense on the Federal Deficit. This cost element is not found in the literature, but represents an actual expense to the taxpayer and is a very real part of the cost of doing business for every Federal Appropriated-Fund Agency,

including the military's direct care system.

The MTFs' estimated expenditures for this cost element can be reasonably estimated. For example, during FY 1993, the Federal Government received $1.15 trillion in revenue (San Antonio Express News, October 29, 1993). The Government spent $1.4 trillion, creating a Federal Deficit of $255 billion during FY 1993 (Ibid.). Using this limited information, a taxpayer could reasonably estimate that the FY 1993 Federal Deficit ($255 billion) financed 18.2 percent of all the Federal Government's activities during FY 1993 ($255 billion divided by $1.4 trillion equals 18.21 percent). Stated another way, 18.2 percent of the Federal expenditures required to operate all the Federal agencies (including the military's direct care system) were paid for (financed) using the $255 billion obtained from the FY 1993 Federal Deficit.

Estimating the interest expense associated with the $255 billion Federal Deficit for FY 1993 can be reasonably estimated using a similar method. For example, during FY 1993, the U.S. National Debt totaled $4.3 trillion (USA Today October 29, 1993, p. 2B). The Federal Government's actual FY 1993 interest payment on the $4.3 trillion debt totaled $292.5 billion (Ibid.). Using this information, the FY 1993 interest rate on the national debt (which included the $255 billion deficit from FY 1993) was

approximately 6.8 percent ($292.5 billion divided by $4.3 trillion equals 6.8 percent).

Applying the foregoing to Wilford Hall's FY 1993 inpatient MEPRS expenses, Wilford Hall's share of the Federal Government's interest expense on the Government's FY 1993 Federal Deficit (not National Debt) could be estimated by multiplying Wilford Hall's FY 1993 total inpatient MEPRS expense ($137,034,973) by 18.2 percent to determine Wilford Hall's share of the Federal Deficit. Wilford Hall's share of the FY 1993 Federal Deficit is $24,940,365 ($137,034,973 X .182 = $24,940,365).

By multiplying the foregoing product ($24,940,365) by 6.8 percent, a taxpayer could estimate Wilford Hall's share of the Federal Interest Expense required to service Wilford Hall's share of the Federal Deficit. Wilford Hall's share of the Federal Interest Expense required to service Wilford Hall's share of the Federal Deficit is $1,695,944 ($24,940,365 X .068 = $1,695,944).

While these interest expense computations are thought provoking, and may represent a potential cost element of Wilford Hall's total financial requirement, the financial impact of the "interest expense," as a cost element in this cost-comparison study, is considered to be too insignificant to be utilized. For example, when similar computations are made to the CHAMPUS side of the ledger, the difference in interest expense is under

$100,000, or less than 0.0743 percent of the total Federal Appropriation required for either agency ($129,266,309 X .182 = $23,526,468 X .068 = $1,599,799 - $1,695,944 = - $96,145).

Sources of Evidence

This case study was based on Dr Robert Yin's six sources of evidence: documentation, archival records, interviews, direct observation, participant-observation, and physical artifacts (Yin 1989). All data sources were transferred electronically from Wilford Hall's AQCESS computer files to the spreadsheets used to compute the CHAMPUS allowable charges. The process eliminated potential errors occurring from transcription or other less reliable transfer processes. It also preserved the chain of custody of the information improving the reliability of the study. The privacy of all the patient records was strictly maintained throughout the course of the research and the writing of this study.

Validity and Reliability

The validity of the CHAMPUS DRG-Based Payment System and its calculation methodology are established by law and clearly described in the CHAMPUS Policy Manual and the pricing/payment regulations that control the activities of the CHAMPUS Fiscal Intermediaries. Construct validity for this study focused on

identifying the exact pricing procedures and DRG calculation methodologies identified in the CHAMPUS Policy Manual and the COM-FI Regulations published for the Fiscal Intermediaries.

A pilot inquiry of the DRG reimbursement formulas was developed and coordinated with Mr William Dennis, CHAMPUS Field Representative, South-Central Region. Once the reimbursement formulas were standardized in the database supporting this study, twenty randomly selected DRG admissions representing a stratified cross-section of Wilford Hall's fiscal year 1993 inpatient workload were priced using this study's database system. The list of twenty DRGs was forwarded to Mr Dennis for a two-tier review and evaluation process.

First, Mr Dennis randomly selected three admissions of the 27,228 which were priced using the study's database system. Mr Dennis scrutinized for the three admissions for content validity using the CHAMPUS DRG pricing formulas. Since all three sample DRGs satisfied Mr Dennis' screening criteria, the twenty other randomly selected admissions representing a price-specific cross-section of Wilford Hall's inpatient workload were forwarded to the CHAMPUS Fiscal Intermediary (Wisconsin Physicians' Service - WPS) for formal DRG pricing. The results are as follows (See

Appendix 8 for case-specific details):

DRG	Length of Stay	Study's Allowable Charge	CHAMPUS Fiscal Intermediary's Allowable Charge	Amount Diff	Percent Diff
602	111 Days	$371,123.41	$371,122.01	+ $1.40	.0003772
3	160 Days	$169,799.95	$169,797.38	+ $2.57	.0015136
217	147 Days	$120,388.75	$120,387.15	+ $1.60	.0013290
172	144 Days	$ 94,009.40	$ 94,008.08	+ $1.32	.0014041
315	68 Days	$ 40,856.72	$ 40,856.31	+ $0.41	.0010035
373	51 Days	$ 25,264.82	$ 25,264.65	+ $0.17	.0006729
7	44 Days	$ 17,413.26	$ 17,413.11	+ $0.15	.0008614
372	36 Days	$ 15,564.92	$ 15,564.72	+ $0.20	.0012850
415	5 Days	$ 15,159.04	$ 15,159.00	+ $0.04	.0002639
209	4 Days	$ 11,911.30	$ 11,911.27	+ $0.03	.0002519
79	3 Days	$ 9,563.15	$ 9,563.12	+ $0.03	.0003137
335	4 Days	$ 6,683.04	$ 6,683.02	+ $0.02	.0002993
89	3 Days	$ 5,088.84	$ 5,088.82	+ $0.02	.0003930
358	2 Days	$ 4,863.52	$ 4,863.50	+ $0.02	.0004112
88	5 Days	$ 4,554.81	$ 4,554.79	+ $0.02	.0004391
261	4 Days	$ 4,163.93	$ 4,163.91	+ $0.02	.0004803
359	2 Days	$ 3,814.14	$ 3,814.11	+ $0.03	.0007866
62	1 Day	$ 2,870.64	$ 2,870.60	+ $0.04	.0013934
373	3 Days	$ 1,661.01	$ 1,660.99	+ $0.02	.0012041
391	3 Days	$ 482.58	$ 482.57	+ $0.01	.0020722
	Total	$925,237.23	$925,229.11	+ $8.12	.0008776

Since the CHAMPUS Fiscal Intermediary's computed values for each of the twenty randomly selected DRGs were within an average of $0.40 ($8.12 divided by 20 (N=20) = $0.40) of the estimated value determined by the study's database, the validity and reliability of the study's database is established.

The content validity of the DRG additives for capital and direct medical education costs were achieved by certifications of accuracy from Mr Dennis, based on the information submitted to him. Although Mr Dennis cannot certify the accuracy of the

information submitted to him, he certified that the CHAMPUS reimbursement formulas were properly applied to the submitted information and that the results (based on information submitted) accurately reflect the reimbursement value that would have been awarded under the same or similar circumstances as described in the baseline data.

LIMITATIONS OF THE STUDY

There are three limitations in this study. First, the inpatient MTF-to-CHAMPUS cost-comparison methodology excludes consideration of the military's clinician salary expenses compared to CHAMPUS' professional service reimbursements for the same or similar services. The direct care system may have a financial advantage that is not recognized in this study.

Second, the comparable impact of Wilford Hall's Inpatient Third Party Collection Program on Federal CHAMPUS Appropriations was loosely estimated due to the unavailability of dispositive information. In the absence of additional relevant information, it is difficult to determine whether the correction to this weakness would have resulted in a financial benefit or detriment for the direct care system.

Third, the patients' cumulative personal contributions to their CHAMPUS-provided health care was not considered in applying the catastrophic caps. This weakness caused the Government's equivalent CHAMPUS costs to be overstated in an undetermined

amount. Since the catastrophic caps were applied to each disposition, but not cumulatively for each patient, this weakness is not believed to be sufficient to change the study's conclusions or recommendations.

RESULTS

The estimated fiscal year 1993 federal appropriation required to provide 27,228 inpatient dispositions at Wilford Hall Medical Center, San Antonio, Texas, is $137,034,973, represented by the following expense summary:

Total Inpatient MEPRS Expenses:		$149,209,618
Less: Inpatient Clinician Salaries:	-	$ 7,819,223
Less: Inpatient Third Party Collections:	-	$ 6,981,483
Plus: Inpatient Graduate Med Ed Expenses:	+	$ 1,577,443
Plus: Estimated Facility Depreciation:	+	$ 1,048,618
Equals: FY 1993 Federal Appropriation for Inpatient Medical Services at Wilford Hall Medical Center:		$137,034,973

The estimated federal CHAMPUS appropriation required to perform Wilford Hall's FY 1993 inpatient workload in a comparable civilian teaching facility in San Antonio, Texas, is $129,266,309, represented by the following savings summary:

Total CHAMPUS Allowable Charges:		$144,637,469
Less: Patient Cost-Shares:	-	$ 20,656,041
Less: Inpatient Third Party Collections Causing Real Reductions in The Government's CHAMPUS Outlays (Not Just the Beneficiary's Cost-Shares)	-	$ 4,049,260

Plus:	Capital Reimbursements for Equipment, Leases, and Facility Depreciation	+ $ 7,844,157
Plus:	Direct GME Reimbursement	+ $ 1,489,984
Equals:	The total Federal Appropriation Required to Perform the MTF's FY 1993 Inpatient Workload in a Comparable Private-Sector Hospital Using CHAMPUS DRG-Based formulas	$129,266,309

The study indicates CHAMPUS would have saved the Federal Government $7,768,664, or a 5.7 percent budgetary savings, compared to the direct care system.

DISCUSSION

On May 24, 1994, DoD released the draft results of a series of studies indicating that, on average, the direct care system was marginally profitable when compared to CHAMPUS (1 to 2 percent). These reports represent a substantial downturn from DoD's 1985 study which found the direct care system to be 44 percent more cost-effective than CHAMPUS.

Military MTFs may not feel immediately threatened by this new information. To an MTF Commander or Administrator, there is a big difference between reading the results of a cost-comparison study that has been generalized to the entire direct care system and reading a report that has been tailored to their particular facility. The results of a generalized report may not create a sense of urgency at the MTF-level, no matter what the results indicate. On the other hand, the results of a facility-specific

report tend to prompt immediate action, particularly when the reader believes in the truth of the matter asserted.

During the last ten years, the larger military hospitals and medical centers have not had a reliable cost-comparison methodology that they could trust to tell them the truth about their facility. Consequently, during the last ten years, military medical staffs have institutionalized DoD's 1985 report and presumed that their facilities were more cost-effective than CHAMPUS. In the absence of any reliable evidence to the contrary, MTF Commanders and Administrators deferred to the institutionalized presumption or risked being accused of "crying wolf" because there was never a reliable cost-comparison methodology capable of overcoming the presumption.

Since the 733 Executive Report identified numerous flaws in the previous cost studies performed by DoD, it is conceivable that MTFs may have always had a slight "budgetary advantage" of only "1 to 2 percent" when compared to CHAMPUS. As was learned in this study, not all institutional inpatient activities are more cost-effective than CHAMPUS, and when a military MTF is believed to more expensive than CHAMPUS, a secondary issue immediately presents itself.

For example, when the MTF-to-CHAMPUS cost-comparison methodology recommended herein was applied to the Air Force's largest and most sophisticated medical center, the results

indicated that Wilford Hall's FY 1993 institutional inpatient services were provided at a cost that was 5.7 percent more expensive than CHAMPUS. After carefully reviewing the data and the mechanics of the methodology, the Administrator believed the results were accurate and trustworthy. The problem, however, was that this information was "completely worthless" to the Administrator because his only accounting system was an "expense reporting" system, not a "cost finding" or "cost accounting" system. The Administrator could not prioritize his facility's problem areas because his only accounting system was incompetent to identify the problems.

Without an effective cost finding or cost accounting system, how are the leaders of the Military Health Service System going to win the battle against the private sector when they are barred from understanding their MTFs' financial strengths, weaknesses, opportunities, and threats.

As other MTFs apply this MTF-to-CHAMPUS cost-comparison methodology to their FY 1993 inpatient workloads, the results will possibly transfer the generalized message from the 733 Executive Report into a personal one for many facilities. If this happens, the recurring sense of urgency will be a universal demand for an accurate and reliable cost finding or cost accounting system.

If DoD does not make available a reliable cost accounting

system by the time the military MTFs are ready to act, more MTFs will be forced to make a politically difficult decision. Do they maintain the status quo or do they break the deadlock by seeking the services of cost accounting consultants to obtain the expense management tools currently used by their private sector competitors.

In this regard, the 733 Executive Report indicates there are two distinct forces shaping the future of military health care. The first force is the MTFs' cost advantage over CHAMPUS, which is currently only 1 to 2 percent. The second force is the MTFs' future utilization management activities which must be capable of eliminating the "demand effect" in the MTFs to prevent the direct care system from being downsized to its projected wartime requirement, which is approximately 50 percent of its current size.

Interpreting the 733 Executive Report, the MTFs' cost advantage over CHAMPUS is in a "race" with its utilization management activities, and the competition may produce a big winner or a big looser in the future. According to the 733 Executive Report, "[t]he 'make/buy' decision then becomes a <u>race</u> between the effectiveness of utilization control measures (to control the impact of the demand effect) and the MTF cost advantage" (Emphasis supplied) (733 Executive Report 1994, p. 24). Unfortunately, the catalyst that moves both of these forces

is an accurate and reliable cost accounting system that really works. Without an effective cost finding or cost accounting system, MTFs may loose both legs of the race resulting in a "military readiness-only" medical mission.

The competitive leg of the race involving the private sector will undoubtedly intensify under DoD's new TRICARE system. The TRICARE system is intended to introduce so many new cost efficiencies into DoD's health care system that it will outperform the combined financial performance of the current MTF and CHAMPUS systems. Thus, if everything goes according to plan, TRICARE's efficiencies will increase the competitive pressures on MTF Commanders and Administrators to keep-up with the TRICARE contractor in delivering cost-effective health care services. These intensified competitive pressures will intensify the military's need for a reliable cost finding or cost accounting system.

To date, Wilford Hall Medical Center is the only military MTF to test this cost-comparison methodology in TRICARE Region 6 (Texas, Oklahoma, Arkansas, and Louisiana). Within one year, the TRICARE program should be fully implemented in this Region. Thus, if Wilford Hall and other MTFs in Region 6 do not obtain an accurate and reliable cost accounting system in the near future, the TRICARE contractor could win first "leg" of the race by

providing more cost-effective services in the short-term and in the long-term.

The outcome of such a regionally isolated event is undetermined; however, if similar outcomes occur throughout the direct care system, the 733 Executive Report suggests the direct care system will be downsized to satisfy its projected wartime requirement, Supra. One of the highest priorities within the Military Health Service System should be the implementation of an accurate and reliable cost accounting systems in the very near future.

Turning to a second strategic issue, in TRICARE Region 6, DoD's request for proposal (TRICARE contract) will probably task the TRICARE contractor to provide utilization management services for all the MTFs in Region 6. If this occurs, an interesting and potentially dangerous situation is presented to the MTFs within the Region.

DoD will have placed the TRICARE contractor in position of having substantial control over the "second leg" of the race (effective utilization management services). Additionally, since TRICARE's mission is to provide health care services more cost-effectively than the current MTF and CHAMPUS systems, the contractor will serve as the competitive standard against which the MTFs' operating costs will be measured -- the "first leg" of the race.

Considering the increased profits the TRICARE contractor could receive if DoD were to declare the direct care system in Region 6 the "looser" and downsize the system to the projected wartime medical requirement, there is wisdom in DoD's re-evaluation of the strategy that places a TRICARE contractor in substantial control of one of the two driving forces that will shape the future of the military health services system.

CONCLUSION

The total estimated Federal Appropriation (excluding clinician salary expenses) required by Wilford Hall Medical Center to perform 27,228 inpatient dispositions during fiscal year 1993 is $137,034,973.

Using the CHAMPUS program, Wilford Hall's FY 1993 inpatient workload [excluding professional (physician) service fees] could have been performed in a comparable private sector "teaching" hospital for an estimated total cost of $129,266,309, or a 5.6 percent budgetary savings ($137,034,973 - $129,266,309 = $7,768,664 divided by $137,034,973 equals 5.6 percent).

RECOMMENDATIONS

1. Considering the increasing financial pressures on military MTFs to outperform the CHAMPUS and TRICARE systems, and assuming that the Department of Defense does not plan to provide the MTFs with an accurate cost accounting system within two

years, I recommend DoD authorize the larger MTFs to contract industrial engineering-based cost accounting experts to develop an accurate and reliable cost accounting system for the MTFs.

2. Considering the importance of the MTFs' utilization management activities to control the "demand effect" in the MTFs, and further, considering the potential profits for the TRICARE contractors if DoD were to declare the direct care system a less cost-effective system resulting in its downsizing to the projected wartime requirement, I recommend DoD award Region-wide utilization management contracts to companies that have any interests in or connections with the TRICARE contractors.

APPENDIX 1

CHAMPUS/CHAMPVA news

P.O.Box 7927 - Madison, Wisconsin 53707-7927
June, 1992

IN THIS ISSUE....

DRG WITH SHORT STAY OUTLIER

DX(S)_____ DRG: _____

STAY: _____ Labor amt: _____

LOS*: _____ Non labor: _____

Short Cutoff: _____ day Wage index: _____

Long Cutoff: _____ days Teach factor: _____

DRG Weight: _____ Amount Charged: _____

1. Calculate ASA
   Labor amt x Wage index = Partial labor portion
   _____ x _____ = _____
   Partial labor portion + Non labor = ASA
   _____ + _____ = _____

2. Calculate Base DRG price
   ASA x DRG weight = DRG Base price
   _____ x _____ = _____

3. Calculate Per diem price
   Base DRG price ÷ ALOS = DRG per diem
   _____ ÷ _____ = _____

4. Calculate Cost cutoff
   Use larger of 2 times the base DRG or Amount Charged

5. Calculate Outliers

   A. Short stay outlier?
   Is number of days less than or equal to the short cutoff? If yes,
   DRG per diem x 2 = Short stay per diem
   _____ x 2 = _____
   Short stay per diem x STAY = Short outlier amount
   _____ x _____ = _____

   B. Long stay outlier?
   Is number of days greater than the long cutoff?
   no

   C. Calculate standard cost amount and cost outlier
   Total amount charged (less nonpayable charges)
   _____ x .64 = standard cost amount
   Is standard cost amount more than cost cutoff?
   no

   D. Is Long outlier amount greater than Cost outlier amount? no

   Short outlier amount will be the outlier.

   E. Use the lesser of Short outlier and DRG Base Price

6. Add in Teaching factor to final payment
   DRG Price x Teaching factor = Payment
   _____ x _____ = _____

*** ALOS= Average Length of Stay.**

DRG WITH COST OUTLIER

DX(S)_____ DRG: _____

STAY: _____ Labor amt: _____

ALOS*: _____ Non labor: _____

Short Cutoff: _____ day Wage index: _____

Long Cutoff: _____ days Teach factor: _____

DRG Weight: _____ Amount Charged: _____

1. Calculate ASA
   Labor amt x Wage index = Partial labor portion
   _____ x _____ = _____
   Partial labor portion + Non labor = ASA
   _____ + _____ = _____

2. Calculate Base DRG price
   ASA x DRG weight = DRG Base price
   _____ x _____ = _____

3. Calculate Per diem price
   Base DRG price ÷ ALOS = DRG per diem
   _____ ÷ _____ = _____

4. Calculate Cost cutoff
   Use larger of 2 times the base DRG or 40,100.00

5. Calculate Outliers

   A. Short stay outlier?
   Is number of days less than or equal to the short cutoff? no

   B. Long stay outlier?
   Is number of days greater than the long cutoff?
   no

   C. Calculate standard cost amount and cost outlier

   1. Total amount charged (less denied charges)
      _____ x .64 = standard cost amount
   2. Remove indirect medical education costs.
      Standard Cost Amount ÷ Teaching Factor
      = Adjusted Standard Cost Amount
      _____ ÷ _____ = _____
   3. If adjusted Standard Cost amount is more than $40,100 (Cost Cutoff), calculate temporary cost amount. (If not, no cost outlier applies).
      Adjusted Standard Cost - Cost Cutoff
      = Temporary Cost Amount
      _____ - _____ = _____
   4. Calculate cost outlier
      Temporary Cost Amount x .75 = Cost Outlier
      _____ x .75 = _____

***ALOS= Average Length of Stay**

D. Is the Long Stay Outlier more than Cost outlier? no

E. Use whichever pays more.
Base DRG + Outlier = Adjusted DRG
_____ + _____ = _____

6. Add in Teaching factor
Adjusted DRG x Teaching factor = Amount Payable
_____ x _____ = _____

DRG WITH LONG STAY OUTLIER

DX(S)_____ DRG: _____

STAY: _____ Labor amt: _____

ALOS*: _____ Non labor: _____

Short Cutoff: _____ day Wage index: _____

Long Cutoff: _____ days Teach factor: _____

DRG Weight: _____ Amount Charged: _____

1. Calculate ASA
Labor amt x Wage index = Partial labor portion
_____ x _____ = _____
Partial labor portion + Non labor = ASA
_____ + _____ = _____

2. Calculate Base DRG price
ASA x DRG weight = DRG Base price
_____ x _____ = _____

3. Calculate Per diem price
Base DRG price ÷ ALOS = DRG per diem
_____ x _____ = _____

4. Calculate Cost cutoff
Use larger of 2 times the base DRG or 40,100.00

5. Calculate Outliers

A. Short stay outlier?
Is number of days less than or equal to the short stay cutoff? no

B. Long stay outlier?
Per Diem x .60 = Long Stay Per Diem
_____ x .60 = _____
Stay - Long Cutoff = Long Outlier Days
_____ - _____ = _____
Long Outlier Days x Long Stay Per Diem = Long Stay Outlier

C. Calculate standard cost amount and cost outlier
1. Total amount charged (less denied charges)
_____ x .64 = standard cost amount

*ALOS= **Average Length of Stay**

2. If the standard cost amount above is more than $40,100 calculate Temp Cost Amount. No cost outlier.

D. Is Long outlier amount greater than Cost outlier amount? yes

E. Use whichever outlier pays more.
Base Drg + Outlier = Adjusted DRG Price
_____ + _____ = _____

6. Add in Teaching factor to final payment
DRG Price x Teaching factor = DRG Amount Paid
_____ x _____ = _____

SIMPLE DRG CALCULATION

1. Calculate ASA
Labor amt x Wage index = Partial labor portion
_____ x _____ = _____
Partial labor portion + Non labor = ASA
_____ + _____ = _____

2. Calculate Base DRG price
ASA x DRG weight = DRG Base price
_____ x _____ = _____

3. Determine if any outliers apply.

4. Add in Teaching factor to final payment
DRG Price x Teaching factor = Payment
_____ x _____ = _____

NATIONAL FEES

A final rule published in the Federal Register, on September 6, 1991, implements the provisions of the Defense Appropriations Act for Fiscal Year 1991, Public Law 101-511, section 8012. This rule limits increases in the CHAMPUS maximum allowable payments to physicians and other individual health care providers and authorizes reductions in such amounts for overpriced procedures. For claims with dates of services on and after May 1, 1992, the allowable charge for authorized care shall be the lower of:

1. the billed charge to include a discounted charge that a provider has agreed to accept under a special program:

or

2. the CHAMPUS maximum allowable charge adjusted by the appropriate local geographic adjustment factor.

APPENDIX 2

DATE: 1 JANUARY 1989

TRI-SERVICE BENEFICIARY CATEGORY (SDE BE-510-III)

(Prefix: A=Army, N=Navy, M=Marine Corps, F=Air Force, C=Coast Guard, B=NOAA, P=Public Health Service, K=Not U.S. Uniformed Services)

Category	Code						
1 ACTIVE DUTY	+F11	A11	N11	M11	C11	B11	P11
Active Duty (Extended AD)	F12	A12	N12	M12	C12		P12
Reserve	F13	A13	N13	M13	C13		
+AD Recruit	F14	A14	N14		C14		
+Service Academy Cadet/Midshipman	F15	A15					
+National Guard							
2 UNIFORM SERVICES, NOT AD							
ROTC	F21	A21	N21		C21		
+Reserve On Inactive Duty For Training	F22	A22	N22	M22	C22		P22
+National Guard on Inactive Duty for Training	F23	A23					
3 OTHER							
+Applicant/Registrant	F26	A26	N26	M26	C26		
+Former Service Member - Maternity Care Only	F27	A27	N27	M27	C27		
+Newborns of Former Service Member	F28	A28	N28	M28	C28		
4 RETIREES							
Length of Service	F31	A31	N31	M31	C31	B31	P31
PDRL	F32	A32	N32	M32	C32	B32	P32
TDRL	F33	A33	N33	M33	C33	B33	P33
5 DEPENDENTS							
Active Duty (Exclude Former Spouse)	F41	A41	N41	M41	C41	B41	P41
+Retired (Living), Exclude Former Spouse	F43	A43	N43	M43	C43	B43	P43
+Deceased AD, Exclude Former Spouse	F45	A45	N45	M45	C45	B45	P45
+Deceased Retired, Exclude Former Spouse	F47	A47	N47	M47	C47	B47	P47
+Unremarried former spouse	F48	A48	N48	M48	C48	B48	P48
+Dependent, unremarried former spouse	F49	A49	N49	M49	C49	B49	P49
6 U.S. CIVILIAN EMPLOYEES/DEPENDENTS							
+State Department Employee Overseas		K51					
+State Dept Dependent Overseas		K52					
+Other Federal Agencies/Depts. Employee		K53					
+Other Federal Agencies/Depts. Dependent		K54					
+DoD Remote Area Employee/CONUS		K55					
+DoD Remote Area Dependent/CONUS		K56					
+DoD Occupational Health		K57					
+Disability Retirement Exam		K58					
+Other		K59					

TRI-SERVICE BENEFICIARY CATEGORY (CONTINUED

(7) OTHER BENEFICIARIES OF U.S. GOVERNMENT

+Veterans Administration	K61
+OWCP	K62
+Service Home - other than mil. retiree	K63
+Other Federal Agencies/Depts	K64
+Contract Employee	K65
+Federal Prisoner	K66
+American Indian, Aleut, Eskimo,	K67
+Micronesian, Samoan, Trust Territories	K68
+Other (Incl. former POWs/Red Cross)	K69

(8) FOREIGN NATIONALS/DEPENDENTS

+IMET/SALES	K71
+NATO Military	K72
+NATO Dependent	K73
+Non-NATO Military	K74
+Non-NATO Dependent	K75
+Foreign Civilian	K76
+Foreign Civilian Dependent	K77
+Prisoner of War/Internee	K78
+Other	K79

(9) DEFENSE DEPARTMENT DESIGNEE

+Secretary of Defense	K81
+Secretary of Army	K82
+Secretary of Navy	K83
+Secretary of Air Force	K84

(10) CIVILIAN, NO GOVERNMENT CONNECTION

+Humanitarian	K91
+Emergency	K92

(11) +PATIENT NOT ELSEWHERE CLASSIFIED (See NOTE) K99 (babies of dependent daughters)

NOTE: Before a code of K99 is assigned to a patient, carefully review all categories to determine whether the case should more properly be assigned to one of the other codes.

APPENDIX 3

FY93

MEDICAL CARE SERVICES
V1 IMET
V2 INTERAGENCY
V3 FULL REIMBURSEMENT RATE

SUB	MED SVC	MIL PER	REC ACT	TOTAL
4.75	299.25	0.00	0.00	304.00
4.75	299.25	424.00	0.00	728.00
4.75	299.25	424.00	49.00	777.00

AAAA INTERNAL MEDICINE
AABA CARDIOLOGY
AADA DERMATOLOGY
AAEA ENDOCRINOLOGY
AAFA GASTROENTEROLOGY
AAGA HEMATOLOGY
AAIA NEPHROLOGY
AAJA NEUROLOGY
AAKA ONCOLOGY
AALA PULMONARY/UPPER RESP DZ
AAMA RHEUMATOLOGY/PHYSICAL MEDICINE
CLINICAL IMMUNOLOGY
AAPA HIV
AARA INFECTIOUS DISEASE
AASA ALLERGY/SPECIAL CARE UNIT/OTHER
ABGA OTORHINOLARYNGOLOGY

SURGICAL CARE SERVICES
V4 IMET
V5 INTERAGENCY
V6 FULL REIMBURSEMENT RATE

SUB	MED SVC	MIL PER	REC ACT	TOTAL
4.75	395.25	0.00	0.00	400.00
4.75	395.25	558.00	0.00	958.00
4.75	395.25	558.00	64.00	1022.00

ABAA GENERAL SURGERY
ABBA CARDIOVASCULAR/THORACIC
ABDA NEUROSURGERY
ABEA OPHTHALMOLOGY
ABFA ORAL SURGERY
ABHA PEDIATRIC SURGERY
ABIA PLASTIC SURGERY/PROCTOLOGY
ABKA UROLOGY
ABNA PERPHERAL VASCULAR
ABOA TRAUMA SURGERY
ABPA HEAD & NECK/OTHER

OB/GYN
V7 IMET
V8 INTERAGENCY
V9 FULL REIMBURSEMENT RATE

SUB	MED SVC	MIL PER	REC ACT	TOTAL
4.75	384.25	0.00	0.00	389.00
4.75	384.25	542.00	0.00	931.00
4.75	384.25	542.00	62.00	993.00

ACAA OB
ACBA GYN

PEDIATRIC CARE SERVICES
V10 IMET
V11 INTERAGENCY
V12 FULL REIMBURSEMENT RATE

SUB	MED SVC	MIL PER	REC ACT	TOTAL
4.75	309.25	0.00	0.00	314.00
4.75	309.25	438.00	0.00	752.00
4.75	309.25	438.00	50.00	802.00

ADAA PEDIATRICS
ADBA NURSING
ADDA ADOLESCENT PEDIATRICS/OTHER

ORTHOPEDICS SERVICES
V13 IMET
V14 INTERAGENCY
V15 FULL REIMBURSEMENT RATE

SUB	MED SVC	MIL PER	REC ACT	TOTAL
4.75	340.25	0.00	0.00	345.00
4.75	340.25	481.00	0.00	826.00
4.75	340.25	481.00	~~50.00~~ 55.00	~~876.00~~ 881.00

AEAA ORTHOPEDICS
AEBA PODIATRY
AECA HAND SURGERY

	SUB	MED SVC	MIL PER	REC ACT	TOTAL
PSYCHIATRIC CARE SERVICES					
V16 IMET	4.75	194.25	Ø.ØØ	Ø.ØØ	199.ØØ
V17 INTERAGENCY	4.75	194.25	277.ØØ	Ø.ØØ	476.ØØ
V18 FULL REIMBURSEMENT RATE	4.75	194.25	277.ØØ	32.ØØ	508.ØØ

AFAA PSYCHIATRY
AFBA SUBSTANCE ABUSE
AFAC INPT ADOLESCENT PSYCH

	SUB	MED SVC	MIL PER	REC ACT	TOTAL
FAMILY PRACTICE CARE					
V19 IMET	4.75	275.25	Ø.ØØ	Ø.ØØ	28Ø.ØØ
V2Ø INTERAGENCY	4.75	275.25	391.ØØ	Ø.ØØ	671.ØØ
V21 FULL REIMBURSEMENT RATE	4.75	275.25	391.ØØ	45.ØØ	716.ØØ

	SUB	MED SVC	MIL PER	REC ACT	TOTAL
MEDICAL ICU/CORONARY SERVICES					
V22 IMET	4.75	68Ø.25	Ø.ØØ	Ø.ØØ	685.ØØ
V23 INTERAGENCY	4.75	68Ø.25	954.ØØ	Ø.ØØ	1639.ØØ
V24 FULL REIMBURSEMENT RATE	4.75	68Ø.25	954.ØØ	11Ø.ØØ	1749.ØØ

AACA CORONARY CARE
ADZA PEDIATRICS ICU
AAHA MEDICAL ICU

	SUB	MED SVC	MIL PER	REC ACT	TOTAL
SURGICAL ICU SERVICES					
V25 IMET	4.75	687.25	Ø.ØØ	Ø.ØØ	692.ØØ
V26 INTERAGENCY	4.75	687.25	965.ØØ	Ø.ØØ	1657.ØØ
V27 FULL REIMBURSEMENT RATE	4.75	687.25	965.ØØ	11Ø.ØØ	1767.ØØ

ABCA SURGICAL ICU

	SUB	MED SVC	MIL PER	REC ACT	TOTAL
NEONATAL ICU SERVICES					
V28 IMET	4.75	427.25	Ø.ØØ	Ø.ØØ	432.ØØ
V29 INTERAGENCY	4.75	427.25	6Ø2.ØØ	Ø.ØØ	1Ø34.ØØ
V3Ø FULL REIMBURSEMENT RATE	4.75	427.25	6Ø2.ØØ	7Ø.ØØ	11Ø4.ØØ

ADCA

	SUB	MED SVC	MIL PER	REC ACT	TOTAL
ORGAN & BONE MARROW SERVICES					
V31 IMET	4.75	7Ø5.25	Ø.ØØ	Ø.ØØ	71Ø.ØØ
V32 INTERAGENCY	4.75	7Ø5.25	99Ø.ØØ	Ø.ØØ	17ØØ.ØØ
V33 FULL REIMBURSEMENT RATE	4.75	7Ø5.25	99Ø.ØØ	114.ØØ	18Ø4.ØØ

ABLA ORGAN TRANSPLANT
AAQA BONE MARROW TRANSPLANT ALLOGENIC
AAQQ BONE MARROW TRANSPLANT AUTOLOGOUS

	SUB	MED SVC	MIL PER	REC ACT	TOTAL
SAME DAY SURGERY					
V34 IMET	4.75	182.25	Ø.ØØ	Ø.ØØ	187.ØØ
V35 INTERAGENCY	4.75	182.25	261.ØØ	Ø.ØØ	448.ØØ
V36 FULL REIMBURSEMENT RATE	4.75	182.25	261.ØØ	29.ØØ	477.ØØ

APPENDIX 4

OCT - SEP FY93

ACCT	FINANCIAL	PERSONNEL	MANUAL	TOTAL
ABXI	24,861	1,032,176	0	1,057,037
ACAA	0	314,664	0	314,664
ACAB	0	185	0	185
ACBA	164,881	1,309,367	0	1,474,248
ACXB	61,609	1,058,483	0	1,120,092
ACXC	4,043	785,794	0	789,837
ACXD	58,792	462,683	0	521,475
ADAA	0	810,775	0	810,775
ADBA	77,832	525,169	0	603,001
ADDA	0	12,916	0	12,916
ADXA	46,855	1,530,588	0	1,577,443
AEAA	0	550,687	0	550,687
AEBA	0	12,023	0	12,023
AECA	0	75,675	0	75,675
AEXA	36,159	665,584	0	701,743
AEXB	65,907	856,624	0	922,531
AFAA	0	649,733	0	649,733
AFBA	3,668	4,106	0	7,774
AFXA	1,894	1,435,305	0	1,437,199
AFXB	774	697,342	0	698,116
FUNCTIONAL ACCT TOTAL:	5,409,471	31,765,507	0	37,174,978
BAAA	55,016	1,311,171	0	1,366,187
BAAW	10,061	50,158	0	60,219
BABA	79,961	811,367	0	891,328
BACA	17,410	675,735	0	693,145
BAFA	8,198	728,316	0	736,514
BAGA	191,788	971,614	0	1,163,402
BAHA	0	602,618	0	602,618
BAJA	64,695	363,309	0	428,004
BAKA	47,747	923,583	0	971,330
BALA	0	98,443	0	98,443
BAMA	137,388	551,417	0	688,805
BANA	192,281	686,320	0	878,601
BAOA	4,220	457,228	0	461,448
BAPA	78,146	1,017,860	0	1,096,006
BAQA	11,200	309,424	0	320,624
BAQB	0	108,385	0	108,385
BAZA	415	51,008	0	51,423
BAZB	-49,169	34,728	0	-14,441
BBAA	95,251	1,395,271	0	1,490,522
BBBA	85,982	142,400	0	228,382
BBCA	2,338	272,966	0	275,304
BBDA	301,510	1,097,441	0	1,398,951
BBDP	0	12,765	0	12,765

APPENDIX 5

1993

FROM: WHMC/HSLS (2Lt Zemkosky, 2-7800) 3 Sep 93

SUBJECT: Depreciation Expense of Investment Equipment

TO: HSROB (Ms. Modzelesky)

1. Reference your letter dated 1 Sep 93, same subject. The following information is submitted by UCA Code:

UCA CODE	TOTAL DOLLARS
CAA - 511	$ 191,262.95
CBA - 513	$ 0
FAD - 933	$ 82,124.65
FAH - 818	$ 207,376.24
FBD - 856	$ 45,765.34
FBE - 852	$ 0
All others	$7,258,894.50

2. If you have questions or require additional information, please contact 2Lt Zemkosky at 2-7800.

/s/

JEFFREY L. BUTLER, Lt Colonel, USAF, MSC
Associate Administrator, Logistics

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APPENDIX 6

Lackland AFB | 1234 REF MPLS | DATE: 12Feb59 | DRAWING NO.: 32-0202 78-08-01 | RP ACCOUNT NO.: MPLS ~~1234~~ REF 2 5000-1 | CONTROL NO.: ~~(01102.2)~~ 01102-233 | BUILDING NO.: Card 1 of 5 ~~(01102.22)~~ 5 1080 | 4550

DIMENSIONS (Width x length)

MAIN BUILDING	OFFSETS	WINGS	BASEMENTS
33x239;109.33x146.5	For offsets see Remarks		
43.5x75;68.5x116;121.33x154;k2k,83x39,5			
NOTE: For dimensions of bal of floors - see supporting document File			
Nr.3 "Hospital-FY-59"			

MATERIALS

FOUNDATION	WALLS	FLOOR	ROOF
NW-addition 282' X 148' X 19'			
Concrete	Concrete	Concrete	Concrete

HEATING

SOURCE	TYPE	FUEL
Steam	Summer-Winter	Gas

NO. OF USABLE FLOORS	FIRE PROTECTION NO.	TYPE
& Basement Pent House (Mach. Rm.)	-	Automatic Sprinkler-Fire hose cab. in all corridors

UTILITY CONNECTIONS	BLDG EQPT	NO.	TOTAL CAPACITY
WATER 1 - 8"	AIR CONDITIONING	3	275-ton(ea) Worthington Steam Driven Centrifugal, chilled water system
SEWER 2 - 1-10";1-8"	~~XXXXXXXX~~	1	Cooling tower for condenser water system
ELECTRIC 2 -3 #500 MCM & 1 250 MC Bare/ 1500KVA		1	
GAS 1-2"	MECHANICAL COOLING	pages 1	15-ton Wtr. Chiller
		~~1~~	~~Exh. Fan 1/6HP~~
		5	Exh. Fan 7.5HP ea
STEAM 8"		2	Exh. Fan ½HP ea.
CONDENSATE 4"	~~HOT WATER FACILITIES~~	check all 1	Exh. Fan 1½HP ea
		1	Exh. Fan 3HP ea
		1	Exh. Fan 15HP ea
		2	Exh. Fans 5HP ea
		1	Exh. Fan 1/8 HP ea
		2	Blower Fans 1/2HP
		1	Exh Fan 1/16 HP

STATE	Texas	744
ASSIGNMENT	ATC	~~G~~ J
TYPE OF CONSTRUCTION	Permanent	~~P~~ X P
CONDITION	Usable Class # B	~~U~~
OCCUPANCY	AF	1
AIR FORCE INTEREST	Owned	~~A~~ 1
UNIT OF MEASURE (Other than area)	BEDS	80
QUANTITY		1,365 ~~1000~~
NOMENCLATURE	HOSPITAL COMPOSITE MED 510-001	
CATEGORY		510-001 ~~511-001~~

REMARKS
Terrace Nr 1 - 6,975 SF - $24,827.50
Terrace Nr 2 - 432 SF - $ 1,281.60
Terrace Nr 3 - 333 SF - $ 977.90
Cost to mortor joints $ 3,640.73
Addition to Bldg T-Wing 201.67'x79' 8 Floors & Basement

VOUCHER NO.	DATE	DESCRIPTION	DATE	AREA UNIT SF AMOUNT	TOTAL	COST		TOTAL COST	
X 59-414	12Feb59	HOSPITAL-Original Construction	1Jul57(BOD)	316,846	316,846	$6,270,701	86	$6,270,701	86
59-416	13 Feb 59	Trf from acct 1234 REF of collateral eq. to Medical Eq. Acct 2974M				82,840	33	6,187,861	53
59-415	13Feb59	Trf from acct 1234 REF of collateral to AF UAL acct 3700-2974				171,282	50	6,016,579	03
59-417	16Feb59	Pick-up of items previously posted to memorandum card				8,823	92	6,025,402	95
59-207	17Nov59	Instl(8)4-1p,48" fluor fix.				274	12	6,025,677	07
		BALANCES FORWARDED			316,846			$6,025,677	07

NO VU NEEDED, CAC CHNGD
IAW ATC LTR 3 SEP75

REPLACES DA FORM 5-47, 1 NOV 45 WHICH IS OBSOLETE IN THE USAF.

REAL PROPERTY ACCOUNTABLE RECORD - BUILDINGS

		DESCRIPTION	DATE COMPLETED	AREA UNIT SF		COST	TOTAL COST
				AMOUNT	TOTAL		
	16Feb59	BALANCES FORWARDED			316,846		$6,025,677 07
59-271	15Dec59	Instl additional soap dispensers				$ 32 16	6,025,709 23
59-420	23Feb59	Increase A/C capacity in surgical suite, etc. Also Modifications-By CofE				44,580 58	6,070,289 81
59-313	5Mar59	Instl accoustical ceiling, modify & repair Room B 2-19; instl fluor.fix.				1,055 00	6,071,344 81
59-448	16Mar59	Add wood extension on So.side of bl. to existing conc.loading dock				450 97	6,071,795 78
59-455	16Mar59	Instl (179)ea Venetian Blinds - Proj 252-58				1,405 84	6,073,201 62
59-479	19Mar59	Permanently close & secure approx 1244 windows - Proj LA 155-9				1,356 77	6,074,558 39
59-467	19Mar59	Constr.partition of conc.blocks, for relocation of switchboard				147 35	6,074,705 74
59-487	23Mar59	Instl & paint guard rail 3'high around opening in floor-Engine Rm.				56 36	6,074,762 10
59-494	2Apr59	Extension by 5' of fence on 3rd flr. detention area for psychiatric patients				1,147 34	6,075,909 44
59-503	2Apr59	Constr cabinet & tool bd for storing water testing equipment for Steam Plant				184 19	6,076,093 63
59-530	2Apr59	Modify X-Ray Section, modify some rms for instl of G.E. development sys, etc.				2,574 50	6,078,668 13
59-539	6Apr59	Rough-in elec & plumb to complete instl of Mealpack Food System				969 21	6,079,637 34
59-529	6Apr59	Instl (1)ea duplex outlet w/ground and circuit for 1/3HPmotor				43 15	6,079,680 49
59-545	6Apr59	Instl (2)ea 4-lp fluor.fix.				62 39	6,079,742 88
59-561	1May59	Instl duplex outlets in E-I wing				55 38	6,079,798 26
59-611	1May59	Instl(1)Bell Alarm Dial Head Meter on exist wtr softener system.				204 10	6,080,002 36
59-636	2Jun59	Constr conc.block partition, cover hallway for security purposes, etc				452 22	6,080,454 58
59-622	2Jun59	Raise shelves & dispensers 18" above sinks & repl tile where necessary				325 70	6,080,780 28
59-626	2Jun59	Instl wire mesh partitions & accessories - Proj LA 153-9				625 00	6,081,405 28
		BALANCES FORWARDED			316,846	625 00	6,081,405 28

★GPO: 1956 O - 405198

INSTALLATION NAME AND NO. | DATE | DRAW

RP ACCOUNT NO. | ~~1.7055001~~ 1 59 082 CONTROL NO. | Card Nr 2 BUILDING NO. 4550

DIMENSIONS (Width x length)			
MAIN BUILDING	OFFSETS	WINGS	BASEMENTS

MATERIALS			
FOUNDATION	FLOOR	WALL	ROOF

HEATING		
SOURCE	TYPE	FUEL

# OF USABLE FLOORS	FIRE PROTECTION	
	NO.	TYPE

UTILITY CONNECTIONS	BLDG EQPT	NO.	TOTAL CAPACITY
WATER	AIR CONDITIONING		
SEWER			
ELECTRIC	EVAPORATIVE COOLING		
GAS	MECHANICAL COOLING		
STEAM			
CONDENSATE	HOT WATER FACILITIES		

	CODE
STATE	
ASSIGNMENT	
TYPE OF CONSTRUCTION	
CONDITION	
OCCUPANCY	
AIR FORCE INTEREST	
UNIT OF MEASURE (Other than area)	
QUANTITY	
NOMENCLATURE	
CATEGORY	

REMARKS
CEN PLANT FOR A/C IS BLDG 4895

WORK ORDER NO.	DATE	DESCRIPTION	DATE COMPLETED	AREA UNIT SF AMOUNT	AREA UNIT SF TOTAL	COST	TOTAL COST
-	2 Jun 59	Balance Brt. Fwd			316,846	$	$ 6,081,405 28
59-639	10Jun59	Instl (5)duplex outlets,(3)ea fluor.fix - Engine room				156 81	6,081,662 09
59-698	23Jun59	Instl folding doors in Physical Therapy rm in place of X-Ray curtains				639 52	6,082,301 61
59-710	2Jul59	Relocate (6)icemaking machi es and constr (6)metal stands for stands				508 29	6,082,809 90
59-723	2Jul59	Mfg & instl galv duct to extend fresh air intake,etc				526 50	6,083,336 40
		BALANCES FORWARDED			316,846		$ 6,083,336 40

VOUCHER NO.	DATE	DESCRIPTION	DATE COMPLETED	AREA UNIT SF AMOUNT	AREA UNIT SF TOTAL	COST	TOTAL COST
	2Jul59	BALANCES FORWARDED			316,846	$	$6,083,336 40
60-8	13 Jul 59	Connect water drain and air lines to Ritter Unit, install wiring to Ritter Unit				194.24	6,083,530 64
60-77	12 Aug 59	Relocate wall steam pipes and elec outlets Instl floor drain under floor & connect drain				1,937 85	6,085,468 49
60-120	19 Aug 59	Instl (4) duplex electical outlets				44 25	6,085,512 74
60-112	3 Sep 59	Instl (19) new door locks complete. Rem existing door hardware & turn-in	BS			400 73	6,085,913 47
60-Q-195	18 Sep 59	Changed and/or breakout of cost codes IAW AFM 170-5/ATC SUP-1		N/C	316,846	N/C	6,085,913 47
60-227	6 Oct 59	Cover bare concrete flr with vinyl tile.		N/C	316,846	1,255 08	6,087,168 55
60-249	6 Oct 59	Instl accoustical ceiling tile to rms.		N/C	316,846	1,172 72	6,088,341 27
60-188	6 Oct 59	Instl (5) venetian blinds		N/C	316,846	53 45	6,088,394 72
60-185	6 Nov 59	Instl Outletfor use of instl drying oven.		N/C	316,846	29 01	6,088,423 73
60-220	6 Nov 59	Relocate folding doors, Cut recess in wall to instl radar scope etc.		N/C	316,846	(428 00)	6,087,995 73
60-327	11 Dec 59	Instl shelf for distilled water				35 50	6,088,031 23
60-334	11 Jan 60	Instl (1) Outlet 220 Volt.				29 01	6,088,060 24
60-430	1 Feb 60	Instl (3) ea prefabricated stainless Steel Hoods.		N/C	316,846	1,428 12	6,089,488 36
~~60-435~~	~~1 Feb 60~~	~~Remov Bubbler type drking Fount. Repl by Elec Wtr Cooler. R.T.~~		~~N/C~~	~~316,846~~	~~8 18~~	~~6,089,480 18~~
60-500	15 Feb 60	Services & Materials to Asphalt Tile the remainder of the floor of Rm AB-1.		N/C	316,846	785 00	6,090,273 36
60-478	15 Feb 60	Instl (4) fluor fix & (2) ea 30W 36" Ultra-violet lmps,RemO/Hsurgical lp.		N/C	316,846	129 57	6,090,402 93
60-466	23 Feb 60	Instl (2) fans, exh, 48" blades w/½HP, 115V w/auto shutters in engine rm.		N/C	316,846	150 00	6,090,552 93
60-531	23 Feb 60	Instl (4) drs & boxed angle frnt header cut openg & seal w/24 ga metl on b/sides.etc.		N/C	316,846	957 41	6,091,510 34
60-574	16 Mar 60	Instl (36) 96" fluor fix, (88) ea 48" elec wiring fix and painting. Instl tile flr.		N/C	316,846	6,406 50	6,097,916 84
		BALANCES FORWARDED 16 Mar 60		N/C	316,846	N/C	6,097,916 84

INSTALLATION NAME AND NO.	DATE	DRAWING NO.	RP ACCOUNT NO.	CONTROL NO.	BUILDING NO.
			~~447~~55001	23	Card Nr 3 4550

DIMENSIONS (Width x length)			
MAIN BUILDING	OFFSETS	WINGS	BASEMENTS

MATERIALS			
FOUNDATION	FLOOR	WALL	ROOF

HEATING		
SOURCE	TYPE	FUEL

NO. OF USABLE FLOORS	FIRE PROTECTION	
	NO.	TYPE

UTILITY CONNECTIONS	BLDG EQPT	NO.	TOTAL CAPACITY
WATER	AIR CONDITIONING		
SEWER			
ELECTRIC	EVAPORATIVE COOLING		
GAS	MECHANICAL COOLING	1	Exh Fan 1/7HP.
STEAM			
CONDENSATE	HOT WATER FACILITIES	1	Htr Booster

	CODE
STATE	
ASSIGNMENT	
TYPE OF CONSTRUCTION	
CONDITION	
OCCUPANCY	
AIR FORCE INTEREST	
UNIT OF MEASURE (Other than area)	
QUANTITY	
NOMENCLATURE	
CATEGORY	

REMARKS

VOUCHER NO.	DATE	DESCRIPTION	DATE COMPLETED	AREA UNIT S.F AMOUNT	AREA UNIT S.F TOTAL	COST		TOTAL COST	
	24 Mar 60	Balance Brt. Fwd			316,846			6,097,916	84
60-601	24 Mar 60	Turn-in (1) ea Drinking Fountain to Salvage.		N/C	316,846	7	86	6,097,098	98
60-607	24 Mar 60	Turn-in (1) ea Commode to Salvage.		N/C	316,846	12	36	6,097,896	62
60-619	1 Apr 60	Instl photoelectric detectors & pneumatic door operator in kitchen		N/C	316,846	2,467	00	6,100,363	62
60-625	1 Apr 60	Instl (3) hydraulic door closers.		N/C	316,846	74	55	6,100,438	17
		BALANCES FORWARDED 1 Apr 60			316,846			6,100,438	17

VOUCHER NO.	DATE	DESCRIPTION	DATE COMPLETED	AREA UNITS, F		COST		TOTAL COST	
				AMOUNT	TOTAL				
	1 Apr 60	**BALANCES FORWARDED**			316,846			$6,100,438	17
60-608	1 Apr 60	Remov linoleum topped counter & fill in with concrete block tile, & plastr the 4'x6' wl.		N/C	316,846	57	47	6,100,495	64
60-641	10 May 1960	Instl & reloc additional theromostate and controls units.		N/C	316,846	981	00	6,101,476	64
60-725	13 May 60	Instl (1)ea Sink & Remov (1)ea Lav.				103	06	6,101,579	70
60-701	13 May 60	Reloc (17) ea fluor fix 2 lp 48" within bl 4550.		N/C	316,846	29	52	6,101,609	22
60-745	13 May 60	Instl "Textured Flutex Glass into movable stl parti.				340	90	6,101,950	12
60-662	13 May 60	Instl (10) ea Fluo Fix 2-lp 48" &(24) ea 4-lp 48". Proj LA 360-0		N/C	316,846	1,200	00	6,103,150	12
60-702	13 May 60	Connect existing equipment to the emergency generator circuits. Proj LA 340-0		N/C	316,846	735	33	6,103,885	45
60-716	13 May 60	Instl Elev (1) ea #6, modify exitng Elev #5. Contr DA 41-243-Eng 3694-Corps.				75,000	00	6,178,885	45
61-1	**19 Aug 60**	**Cost code changes IAW AFM 170-5 dated 1 JUL 60.**		**N/C**		**N/C**		**6,178,885**	**45**
61-36	14 Sep 60	Instl Pneumatic Tube station in bl 4550		N/C	316,846	1,311	40	6,180,196	85
61-119	26 Oct 60	Instl (25) outlets in bldg 4550. Repr & Paint walls after outlets were instl.		N/C	316,846	550	97	6,180,747	82
61-221	25 Jan 61	Instl elec circuits, Tear out and rebuild wall, reloc door, Instl pass thru windows etc.		N/C	316,846	755	41	6,181,503	23
61-200	26 Jan 61	Modify & relocate circuits breaks & cables.		N/C	316,846	17	65	6,181,520	88
61-202	26 Jan 61	Instl 7 ea outlets, reloc 2 fluor fix within bl reloc outlets.		N/C	316,846	555	86	6,182,076	74
61-272	17 Mar 61	Instl (1) ea Fluo Fix 2lp 48", reloc from Bldg Bldg 3626.		N/C	316,846	16	00	6,182,092	74
61-288	17 Mar 61	Instl Htr & mod, reloc & resiz exh duct frm washer to exist exh air duct.		N/C	316,846	715	95	6,182,808	69
61-285	17 Mar 61	Instl (3) ea 4lp 48" Flou Fix from Bldg 3601.		N/C	316,846	163	88	6,182,972	57
61-286	17 Mar 61	Constr punching bag support of 4" Sq stl.		N/C	316,846	100	44	6,183,073	01
61-291	17 Mar 61	Instl (1) ea Exh Fan 1/7 H.P. & Fab Hood for Fan.		N/C	316,846	232	04	6,183,305	05
		BALANCES FORWARDED			316,846			6,183,305	05

GPO: 1956 O - 405198

INSTALLATION NAME AND NO.	DATE	DRAW

RP ACCOUNT NO.	CONTR~~A~~ NO.	BUILDING NO.	CODE
	447055001	Card Nr 4	4550

DIMENSIONS *(Width x length)*

MAIN BUILDING	OFFSETS	WINGS	BASEMENTS

MATERIALS

FOUNDATION	FLOOR	WALL	ROOF

HEATING

SOURCE	TYPE	FUEL

NO. OF USABLE FLOORS	FIRE PROTECTION NO.	FIRE PROTECTION TYPE

UTILITY CONNECTIONS	BLDG EQPT	NO.	TOTAL CAPACITY
WATER	AIR CONDITIONING		
SEWER			
ELECTRIC	EVAPORATIVE COOLING		
GAS	MECHANICAL COOLING		
STEAM			
CONDENSATE	HOT WATER FACILITIES		

STATE	
ASSIGNMENT	
TYPE OF CONSTRUCTION	
CONDITION	
OCCUPANCY	
AIR FORCE INTEREST	
UNIT OF MEASURE *(Other than area)*	
QUANTITY	
NOMENCLATURE	
CATEGORY	

REMARKS

VOUCHER NO.	DATE	DESCRIPTION	DATE COMPLETED	AREA UNIT SF AMOUNT	AREA UNIT SF TOTAL	COST		TOTAL COST	
	17 Mar 61	Bal Fwded			316,846			6,183,305	05
61-374	11 May 61	Instl commercial typ mtl corr roll-up drway elec operated from the inside.	31 Jan 61			670	01	6,183,975	06
61-364	11 May 61	Instl curtain rods, add lights & nurses call sys, Rem sec hardware, lav, doors.	10 Mar 61	~~316,846~~	316,846	4,379	50	6,188,354	56
61-366	11 May 61	Remove partitions, Instl new metal partitions, (6) fix (Incandescent).	23 Aug 60	N/C	316,846	7,352	00	6,195,706	56
61-485	5 June 61	Install Glass Window In Doors	27 Apr 61	N/C	316,846	113	43	6,195,819	99
		BALANCES FORWARDED	5 June 61	N/C	316,846			6,195,819	99

AF [redacted] 56 1430 REPLACES DA FORM 5-47. 1 NOV 45 WHICH IS OBSOLETE IN THE USAF.

[redacted] REAL PROPERTY ACCOUNTABLE RECORD - BUILDINGS [redacted]

VOUCHER NO.	DATE	DESCRIPTION	DATE COMPLETED	AREA UNIT SF AMOUNT	AREA UNIT SF TOTAL	COST		TOTAL COST	
		BALANCES FORWARDED 5 June 61		N/C	316,846			6,195,819	99
61-457	5 June 61	Instl (28)ea Flourscent Fixtures 4 lp 48"	24 Apr 61	N/C	316,846	935	79	6,196,755.	78
61-458	5 June 61	Instl (1)ea outlet duplez 110 volt Instl (2)ea partitions	17 Apr 61	N/C	316,846	1,334	78	6,198,090	56
61-459	5 June 61	Instl conduit (180)ft(interior) mtl thinwall type 1½" w/junction box	3 Mar 61	N/C	316,846	247	97	6,198,338	53
61-462	5 June 61	Instl wtr cooled condenser in con-junction with meal pack refrig	7 Apr 61	N/C	316,846	91	14	6,198,429	67
61-464	5 June 61	Fabricate (12) Metal Brackets to Support Accordian dorrs Instal (6)	7 Ap r 61 doors	N/C	316,846	401	06	6,198,830	73
61-484	5 June 61	Run ½" gas line with valves to use bunsen burners repair wall	14 Apr 61	N/C	316,846	157	33	6,198,988	06
61-486	5 June 61	Reloc (1)ea parti, (2)es Doors (2) RaSeats. Instal Section of Metal Parti	27 Mar 61	N/C	316,846	152	89	6,199,140	95
61-501	5 June 61	Instl (8)ea Venitian Blinds	4 Apr 61	N/C	316,846	76	50	6,199,217	45
61-476	5 June 61	Rem dishwasher, drain board, stain-steel cabinet, all UAL equipment.	18 Apr 61	N/C	316,846	47	94	6,199,265	39
X 61-513	5 Jun 61	Constr Add. T Wing Dimensions 201.67'x79' 8 Floors & Basement	15 Dec 60	155,586	472,432	3,302,957.96		9,502223	35
61-520	19 Jun 61	Reroute circuits and conduit etc.	23 Feb 61	N/C	472,432	271	71	9,502,495	06
61-524	19 Jun 61	Reloc counter, and repair floor and cove, Instl new cermic base, in Bl-39	25 May 61	N/C	472,432	219	46	9,502,714	52
61-527	19 Jun 61	Amendment to Engineer Contract DA 41-243-Eng 3694. X-Ref VO 61-513	22 Feb 61	N/C	472,432	1,450	00	9,504,164	52
61-538	19 Jun 61	Instl (6) duplex outlets	25 May 61	N/C	472,432	64	06	9,504,228	58
28-62	24 Aug 61	Instl Water line from Watr Softener system.	Jun 61	N/C	472,432	763	05	9,504,991	63
55-62	19 Sep 61	Instl Circuit Breakers, feeder conductors to X-Ray	14 Jun 61	N/C	472,432	330.	00	9,505,321	63
59-62	19 Sep 61	Instl (4)ea fluor Fixtures & (8)ea outlets duplex	16 Jun 61	N/C	472,432	449	24	9,505,770	87
84-62	3 Oct 61	Instl chapel equipment.	14 Apr 61	N/C	472,432	1,053	50	9,506,824	37
92-62	3 Oct 61	Constr & install baloony canopy	18 May 61	N/C	472,432	1,398	00	9,508,222	37
		BALANCES FORWARDED 3 Oct 61			472,432			9,508,222	37

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INSTALLATION NAME AND NO.	DATE	DRAWING NO.	RP ACCOUNT NO.	CONTROL NO.	BUILDING NO.
			4[illegible]55001	Card Nr 5	4550

DIMENSIONS *(Width x length)*

MAIN BUILDING	OFFSETS	WINGS	BASEMENTS

MATERIALS

FOUNDATION	FLOOR	WALL	ROOF

HEATING

SOURCE	TYPE	FUEL

NO. OF USABLE FLOORS	FIRE PROTECTION NO.	FIRE PROTECTION TYPE

UTILITY CONNECTIONS	BLDG EQPT	NO.	TOTAL CAPACITY
WATER	AIR CONDITIONING		
SEWER			
ELECTRIC	EVAPORATIVE COOLING		
GAS	MECHANICAL COOLING		
STEAM			
CONDENSATE	HOT WATER FACILITIES		

	CODE
STATE	
ASSIGNMENT	
TYPE OF CONSTRUCTION	
CONDITION	
OCCUPANCY	
AIR FORCE INTEREST	
UNIT OF MEASURE *(Other than area)*	
QUANTITY	
NOMENCLATURE	
CATEGORY	570-001

REMARKS Ref. A/C Plt Card Fac# 4550 (8910-5)

VOUCHER NO.	DATE	DESCRIPTION	DATE COMPLETED	AREA UNIT SF AMOUNT	AREA UNIT SF TOTAL	COST		TOTAL COST	
	3 Oct 61	Bal Fwded			472,432			9,508,222	37
71-62	3 Oct 61	Instl (1)ea outlet duplex & conduit	31 July 61	N/C	472,432	56	20	9,508,278	57
75-62	3 Oct 61	Remove (1)ea Commode, Contr & instl sheet metel shelf	17 Jul 61	N/C	472,432	k12	50	9,508,266	07
113-62	9 Oct 61	X-Ref ENG 290, VO 113-62 Supplement Payment for T-Wing	26 May 61	N/C	472,432	665	89	9,508,931	96
121-62	11 Oct 61	X-ref VO 55-62 & W.O. 1335-61		N/C	472, 432		49	9,508,932	45
		BALANCES FORWARDED 3 Oct 61			472,432			9,508,932	45

INSTALLATION NAME AND NO.	DATE	DRAWING

RP ACCOUNT NO.	CONTROL NO.	BUILDING NO.
	447055001	Card Nr 4 4550

DIMENSIONS *(Width x length)*

MAIN BUILDING	OFFSETS	WINGS	BASEMENTS

MATERIALS

FOUNDATION	FLOOR	WALL	ROOF

HEATING

SOURCE	TYPE	FUEL

NO. OF USABLE FLOORS	FIRE PROTECTION NO.	FIRE PROTECTION TYPE

UTILITY CONNECTIONS	BLDG EQPT	NO.	TOTAL CAPACITY
WATER	AIR CONDITIONING		
SEWER			
ELECTRIC	EVAPORATIVE COOLING		
GAS	MECHANICAL COOLING		
STEAM			
CONDENSATE	HOT WATER FACILITIES		

STATE	CODE
ASSIGNMENT	
TYPE OF CONSTRUCTION	
CONDITION	
OCCUPANCY	
AIR FORCE INTEREST	
UNIT OF MEASURE *(Other than area)*	
QUANTITY	
NOMENCLATURE	
CATEGORY	

REMARKS

VOUCHER NO.	DATE	DESCRIPTION	DATE COMPLETED	AREA UNIT SF AMOUNT	AREA UNIT SF TOTAL	COST		TOTAL COST	
	17 Mar 61	Bal Fwded			316,846			6,183,305	05
61-374	11 May 61	Instl commercial typ mtl corr roll-up drway elec operated from the inside.	31 Jan 61			670	01	6,183,975	06
61-364	11 May 61	Instl curtain rods, add lights & nurses call sys, Rem sec hardware, lav, doors.	10 Mar 61	~~316,846~~	316,846	4,379	50	6,188,354	56
61-366	11 May 61	Remove partitions, Instl new metal partitions. (6) fix (Incandescent).	23 Aug 60	N/C	316,846	7,352	00	6,195,706	56
61-485	5 June 61	Install Glass Window In Doors	27 Apr 61	N/C	316,846	113	43	6,195,819	99
		BALANCES FORWARDED	5 June 61	N/C	316,846			6,195,819	99

INSTALLATION NAME AND NO.	DATE	DRAWI

RP ACCOUNT NO.	2 X55001-1 CONTROL NO.	Card 6 BUILDING NO.	4550

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DIMENSIONS (*Width x length*)

MAIN BUILDING	OFFSETS	WINGS	BASEMENTS

MATERIALS

FOUNDATION	FLOOR	WALL	ROOF

HEATING

SOURCE	TYPE	FUEL

NO. OF USABLE FLOORS	FIRE PROTECTION NO.	FIRE PROTECTION TYPE

UTILITY CONNECTIONS	BLDG EQPT	NO.	TOTAL CAPACITY
WATER	AIR CONDITIONING		
SEWER			
ELECTRIC	EVAPORATIVE COOLING		
GAS	MECHANICAL COOLING		
STEAM			
CONDENSATE	HOT WATER FACILITIES		

	CODE
STATE	
ASSIGNMENT	
TYPE OF CONSTRUCTION	
CONDITION	
OCCUPANCY	
AIR FORCE INTEREST	
UNIT OF MEASURE (*Other than area*)	
QUANTITY	
NOMENCLATURE ~~Change Utilization of multi-purpose~~	
CATEGORY	

REMARKS Change Utilization of multi-purpose space entries EXCH CAFE SNCK BAR, 740-381 & EXCH SERV OUTLET, 740-389 to COMPOSITE MED, 510-001 IAW 1st Ind Hq ATC (ATEOM-OR) 3 Jun 63 to Ltr, Lackland AFB (CE-EA-RE), 14 May 63.

VOUCHER NO.	DATE	DESCRIPTION	DATE COMPLETED	AREA UNIT SF AMOUNT	AREA UNIT SF TOTAL	COST	TOTAL COST
	4 Dec 62	Bal Fwded		N/C	472,432	N/C	8,860,420 02
91-63	4 Dec 62	Change prefix of Cost Code IAW AFM 170-5C, 15Oct 62		N/C	472,432	N/C	8,860,420 02
96-63	11 Dec 62	To estab BD as add UofM in ledger		N/C	472,432	N/C	8,860,420 02
98-63	12 Dec 62	Instl (5) ea Exhaust fans in Kitchen Proj. LA 276R-0	17 Feb 62	N/C	472,432	26,237 00	8,886,657 02
137-63	25 Jan 63	Instl dual unit water softener		N/C	472,432	22,963 91	8,909,620 93
		BALANCES FORWARDED	25 Jan 63		472,432		8,909,620 93

VOUCHER NO.	DATE	DESCRIPTION	DATE COMPLETED	AREA UNIT SF AMOUNT	AREA UNIT SF TOTAL	COST		TOTAL COST	
	25 Jan 63	BALANCES FORWARDED			472,432			8,909,620	93
138-63	25 Jan 63	Instl 5 1/8" sweat fitter flex connection to water line		N/C	472,432	713	35	8,910,334	28
161-63	7 Feb 63	Alter rooms, instl gas & water pipe, door locks & med equip non RP type		N/C	472,432	2,056	40	8,912,390	68
186-63	13 Feb 63	Instl steam line 1½"(100 lb) Cap to rm D2-27K for Sterilizers. Instl(3)ea gate valves		N/C	472,432	1,047	26	8,913,437	94
199-63	18 Feb 63	Alter & increase elec capto circuits Alter gnd detect & alarm system		N/C	472,432	9,351	95	8,922,789	89
221-63	8 Mar 63	Update total to Eng 290 by by DA 39B.		N/C	472,432	1,200,487.82		10,123,277	71
222-63	8 Mar 63	Update total to Eng 290 by DA 39B		N/C	472,432	482,588	21	10,605,865	92
252-63	9 Apr 63	Modify A/C of portion of T-7 & T-8 to Bldg 4550. Instl (1) ea Exh Fan		N/C	472,432	14,687	60	10,620,553	52
299-63	7 Jun 63	Change Utlztn of multi-purpose space entry Exch Cafe, Snck Bar & Exch Sery Outlet to Composite Med IAW 1st Ind ATC 3 Jun 63 Ltr LAFB 14 May 63	N/C	472,432		N/C		10,620,553	52
10-64	17 Jul 63	Instl panic hardware in exit doors (1) ea set in DB-15 & (2) ea sets in EB-6		N/C	472,432	833	49	10,621,437 ~~10,621,387~~	01 ~~01~~
16-64	19 Jul 63	Construct partition & Instl door frame & Dbl door in corridor in Bldg 4550		N/C	472,432	473	86	10,621,910 ~~10,621,860~~	87 ~~87~~
18-64	22 Jul 63	Fab & instl new duct in ceiling Rm D1-16, instl steam heating coil.		N/C	472,432	590	37	10,622,501 ~~10,622,451~~	24 ~~24~~
42-64	12 Aug 63	Constr Radiotherapeutic Clinc, remodl area, Change Utlztn to X-RAY THERAPEUTIC LA 180-1	1963	670	473,102	61,990	00	10,684,491 ~~10,684,441~~	24 ~~24~~
53-64	28 Aug 63	Turn-in (1) ea lavatory frm rm B1-3, Bldg 4550		N/C	473,102	15	00	10,684,476 ~~10,684,426~~	24 ~~24~~
57-64	9 Sep 63	Alter existing oxygen & vacuum system lines IAW Proj. LA92-3		N/C	473,102	1,988	00	10,686,464 ~~10,686,414~~	24 ~~24~~
81-64	21 Oct 63	Instl (2) ea centrifugal fans 1/2HP in Bldg 4550, room BB38A		N/ C	473,102	407	22	10,686,871	46
119-64	8 Nov 63	A-E Services to Alter Elec Dist Sys Proj. LA 91-3		N/C	473,102	1,332	00	10,688,203	46
133-64	19 Nov 63	Alter Elec Sys, Instl dimmer switches relay boxes etc IAW Proj. LA65-3		N/C	473,102	1,937	00	10,690,140	46
137-64	20 Nov 63	Alter NP Ward. Instl Fluor Fixt Constr Partitions IAW Proj. LA576-2		N/C	473,102	3,477	00	10,693,617	46
143-64	26 Nov 63	Replace counter tops & sinks w/stainless steel IAW Proj. LA95-3		N/C	473,102	1,972	00	10,695,589	46
		BALANCES FORWARDED			473,102			10,69[redacted]89	46

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INSTALLATION NAME AND NO.	DATE	DRAWING NO.	RP ACCOUNT NO.	CONTROL NO.	BUILDING NO.
				55001-1	Card 7 4550

DIMENSIONS (*Width x length*)			
MAIN BUILDING	OFFSETS	WINGS	BASEMENTS

MATERIALS			
FOUNDATION	FLOOR	WALL	ROOF

HEATING		
SOURCE	TYPE	FUEL

NO. OF USABLE FLOORS	FIRE PROTECTION	
	NO.	TYPE

UTILITY CONNECTIONS	BLDG EQPT	NO.	TOTAL CAPACITY
WATER	AIR CONDITIONING		
SEWER			
ELECTRIC	EVAPORATIVE COOLING		
GAS	MECHANICAL COOLING		
STEAM			
CONDENSATE	HOT WATER FACILITIES		

	CODE
STATE	
ASSIGNMENT	
TYPE OF CONSTRUCTION	
CONDITION	
OCCUPANCY	
AIR FORCE INTEREST	
UNIT OF MEASURE (*Other than area*)	
QUANTITY	
NOMENCLATURE	
CATEGORY	

REMARKS

VOUCHER NO.	DATE	DESCRIPTION	DATE COMPLETED	AREA UNIT SF AMOUNT	AREA UNIT SF TOTAL	COST		TOTAL COST	
-	26 Nov 63	Bal Fwded		N/C	473,102			10,695,589	46
151-64	3 Dec 63	Cost of Engineering Svcs		N/C	473,102	370,360	04	11,065,949	50
157-64	6 Dec 63	Instl 220 volt line, remove shelf, replace sink, instl acooridian door.		N/C	473,102	561	38	11,066,510	88
165-64	8 Jan 64	SERVICES & MATERIALS to estab addnl 472 SF to Pharmacy area Proj LA 99-3		N/C	473,102	5,171	00	11,071,681	88
179-64	21 Jan 64	Alter rooms B1-69 thru B1-75 remove drs, reloc cabinets, instl faucet, etc;		N/C	473,102	2,151	00	11,073,832	88
		BALANCES FORWARDED 21 Jan 64			473,102			11,073,832	88

AF FORM 1430 15 JUN 56 REPLACES DA FORM 5-47. 1 NOV 45 WHICH IS OBSOLETE IN THE USAF.

REAL PROPERTY ACCOUNTABLE RECORD - BUILDINGS

VOUCHER NO.	DATE	DESCRIPTION	DATE COMPLETED	AREA UNIT SF		COST		TOTAL COST	
				AMOUNT	TOTAL				
		BALANCES FORWARDED 21 Jan 64			473,102			11,073,832	88
194-64	3 Feb 64	Services & Materials to repair patio IAW Proj:LA97-3		N/C	473,102	18,411	00	11,092,243	88
200-64	11 Feb 64	Services & Materials to alter Elec distribution system IAW Proj.LA91-3		N/C	473,102	9,357	00	11,101,600	88
220-64	6 Mar 64	SERVICES & MATERIALS TO INSTALL OUTLETS, WO 1191-3.		N/C	473,102	359	00	11,101,959	88
236-64	6 Apr 64	Alter elec distribution to provide a 208 volt outlet in rm T3-49		N/C	473,102	521	00	11,102,480	88
240-64	6 Apr 64	Instl (4)ea oxygen valve outlets in Rm B8-20. Tie into existing line		N/C	473,102	208	00	11,102,688	88
242-64	7 Apr 64	Instl (1)ea Exh Fan 1/16HP in Bldg 4550		N/C	473,102	252	00	11,102,940	88
269-64	25 May 64	Remove (3)ea doors frm Fac 4550, RM B1-23 & Turn-in to R&M		N/C	473,102	105	00	11,102,835	88
20-65	7 July 64	Install (3) ea partitions in room TB-3		N/C	473,102	294	00	11,103,129	88
22-65	7 Jul 64	Alter & Redesignate supply Rms D3,8,&9 Instl (6)ea Fluo Fixt IAWProj.LA95-4		N/C	473,102	3,093	00	11,106,222	88
23-65	7 Jul 64	Remove (1) ea door in room D1-27		N/C	473,102	10	00	11,106,212	88
74-65	18 Aug 64	Cover existing NP Rectn area roof enclosure,O&M program OCC-2524 IAW Proj.LA76-4		N/C	473,102	2,384	00	11,108,596	88
76-65	19 Aug 64	Instl (1)ea Commode, bathtub, & Lavatory in Rms #7&12 IAW Proj. LA135-3.Alter Rms.		N/C	473,102	3,793	00	11,112,389	88
83-65	25 Aug 64	Alter Bldg 4550.Instl partitions, stainless steel cabinets etc IAW Proj.LA1-3		N/C	473,102	6,680	00	11,119,069	88
156-65	9 Dec 64	Alter rm T5-7 & T5-22 high humidity repl panels,elec outlets,seal & paint LA 565-2		N/C	473,102	454	85	11,119,524	73
200-65	25 Jan 65	Alter elec system to provide emergency Pwr to radiology section IAW Proj. LA73-4		N/C	473,102	4893.47		11,124,418	20
201-65	25 Jan 65	Alter Kitchen sewage system to increase the capacity of disposal line LA 74-4		N/C	473,102	11,280	79	11,135,698	99
202-65	25 Jan 65	Alter Air Cond. in Renal Lab. to provide direct air for Hood. LA 103-4		N/C	473,102	10,177	68	11,145,876	67
203-65	25 Jan 65	Alter Room CB-11, Post Office, install 1,249 Post Office Boxes LA 137-3		N/C	473,102	2,612.41		11,148,489	08
233-65	19 Feb 65	Instl (2)ea 3-tube Fluor Fixt. Instl partition along corridor & Rm C3-1.		N/C	473,102	642	91	11,149,131	99
		BALANCES FORWARDED 19 Feb 65			473,102			11,149,131	99

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INSTALLATION NAME AND NO.	DATE	DRAWI

RP ACCOUNT NO.	CONTROL NO.	BUILDING NO.
	355001-1	Card 8 4550

DIMENSIONS (*Width x length*)

MAIN BUILDING	OFFSETS	WINGS	BASEMENTS

MATERIALS

FOUNDATION	FLOOR	WALL	ROOF

HEATING

SOURCE	TYPE	FUEL

# OF USABLE FLOORS	FIRE PROTECTION NO.	FIRE PROTECTION TYPE

UTILITY CONNECTIONS	BLDG EQPT	NO.	TOTAL CAPACITY
WATER	AIR CONDITIONING		
SEWER			
ELECTRIC	EVAPORATIVE COOLING		
GAS	MECHANICAL COOLING		
STEAM			
CONDENSATE	HOT WATER FACILITIES		

	CODE
STATE	
ASSIGNMENT	
TYPE OF CONSTRUCTION	
CONDITION	
OCCUPANCY	
AIR FORCE INTEREST	
UNIT OF MEASURE (*Other than area*)	
QUANTITY	
NOMENCLATURE	
CATEGORY	

REMARKS

VOUCHER NO.	DATE	DESCRIPTION	DATE COMPLETED	AREA UNIT SF -BD AMOUNT	AREA UNIT SF -BD TOTAL	COST		TOTAL COST	
	19 Feb 65	Bal Fwded		N/C	473,102			11,149,131	99
293-65	20 Apr 65	Instl (307)ea pull bars in patient bathrooms of Facility #4550		N/C	473,102	5,181	00	11,154,312	99
294-65	20 Apr 65	Remove (1)ea sink w/counter & turn-in to salvage from Bldg 4550		N/C	473,102	30	00	11,154,282	99
296-65	5 May 65	Shred-out cost of Impr & Semi*Impr Land added to original cost X-Ref VO 261-65		N/C	473,102	26,849	12	11,181,132	11
16-66	16 Jul 65	Provide emerg pwr to Short Wave Trans & remote units at FAC 4550	31 Mar 65	N/C	473,102	268	56	11,181,400	67
		BALANCES FORWARDED 16 Jul 65			473,102			11,181,400	67

VOUCHER NO.	DATE	DESCRIPTION	DATE COMPLETED	AREA UNIT SF AMOUNT	AREA UNIT SF TOTAL	COST		TOTAL COST
		BALANCES FORWARDED 16 Jul 65			473,102			11,181,400
49-66	21 Jul 65	Reverse cost of W/O 1465-5 X-Ref VO 16-66 16 Jul 65		N/C	473,102	268	56	11,181,132
69-66	17 Aug 65	Remov incandescent fixts & instl Fluor Fixt (2)ea 3-tube 48"	11 Jun 65	N/C	473,102	72	15	11,181,204
70-66	17 Aug 65	Modify East Wing Mech Rm Htg Unit Instl (2)ea Exh Fans	17 Aug 65	N/C	473,102	1,495	72	11,182,699
71-66	17 Aug 65	Instl (4)ea fluor fixt 4-tube 48" in rm H1-14.	17 Aug 65	N/C	473,102	198	33	11,182,898
72-66	17 Aug 65	Instl (40)ea Fluor Fixt 3-tube & (3)ea X-Ray outlets,240V.	17 Aug 65	N/C	473,102	1,091	79	11,183,990
119-66	14 Oct 65	Instl (1)ea Fluor Fixt 3-tube 48" in Fac 4550.	14 Oct 65	N/C	473,102	57	45	11,184,047
161-66	7 Jan 66	Instl (1)ea lavatory in dental unit of Fac 4550	7 Jan 66	N/C	473,102	132	29	11,184,179
182-66	25 Jan 66	Instl (1)ea lavatory in Fac 4550	25 Jan 66	N/C	473,102	192	88	11,184,372
183-66	25 Jan 66	Instl (2)ea 4-tube 48" Fluor Fixt at 4th Floor, Fac 4550	25 Jan 66	N/C	473,102	1,134	00	11,185,506
185-66	25 Jan 66	Alter Elec Sys in wings A&B. Instl (2)ea 4-tube 48" Fluor Fixt.Proj.LA12-5 (R1)	25 Jan 66	N/C	473,102	7,662	60	11,193,169
187-66	25 Jan 66	Instl (2)ea 3-tube 48" Fluor Fixt in room T2-10. Float,tape,& Paint walls	25 Jan 66	N/C	473,102	73	19	11,193,242
186-66	26 Jan 66	Instl Elec doors at clinic & Emerg entrance at Hosp. Connect new doors to emerg sup pwr sup. Proj.LA6-5	26 Jan 66	N/C	473,102	16,538	28	11,209,780
194-66	14 Feb 66	B/O & estab Ele Emerg Powr Plant Fac #4550	14 Feb 66	N/C	473,102	62,393	82	11,147,386
293-66	31 May 66	Install 1,800 SF of Acoustical Tile lower all light fixtures.	31 May 66	N/C	473,102	1,584	74	11,148,971
305-66	13 Jun 66	Alteration of bldg remo e equip repair walls & floors etc.	13 Jun 66	N/C	473,102	2,855	00	11,151,826
29-67	2 Sep 66	Instl 18 fluor. fixtures, rm.T4-37. Acc. tile on ceiling.	12 Jul 66	n/c	473,102	507	46	11,152,334
83-67	21 Oct 66	Repl wooden with conc. dock.	2 Sep 66	n/c	473,102	1,428	39	11,153,762
84-67	21 Oct 66	Connect emerg power,equip,lights & nurse call system.	23 Sep 66	n/c	473,102	14,755	40	11,168,517
155-67	25 Jan 67	Instl window type A/C in Room D1.30 Fac. 4550	21 Dec 66	n/c	473,102	1,197	39	11,169,715
		BALANCES FORWARDED 18 A[illegible]67			473,102			11,169,715

GPO : 1956 O - 4

Lackland AFB	1234	Apr 67	1234	55001-1	COMPOSITE MED	4550
INSTALLATION NAME AND NUMBER		DATE	RP ACCOUNT NO.	CONTROL NO.	FACILITY NOMENCLATURE AND NO.	Cs. 9

VOUCHER NO.	DATE	DESCRIPTION	DATE COMPLETED	AREA UNIT SF AMOUNT	AREA UNIT SF TOTAL	COST	TOTAL COST
	18 Apr 67	Balance forward			473,102		11,169,715 35
226-67	18 Apr 67	Instl Oxygen & other emerg outlets, Intensive Care Unit.		n/c	473,102	1,889 34	11,171,604 69
7-68	11 Jul 67	Alter rooms in bldg for closed circuit TV.		n/c	473,102	21,660 10	11,193,264 79
21-68	18 Jul 67	Remove incadescent lights & Install 8 Fluorescents	22 Jun 67	N/C	573 473,102	304 19	11,193,568 98
77-68	19 Sep 67	Repl 2 ea incand lgts w/4 ea fluor fixtrs, Stock No. 6210L0006763047 Room A7-1	29 Aug 67	N/C	473,102	318 84	11,193,887 82
122-68	16 Nov 67	Remove counter & sink, Room B1-14	9 Oct 67	N/C	473,102	156 00	11,193,731 82
123-68	16 Nov 67	Remove 1 ea steel sink, Rm D1-28, & 1 ea water Closet, Rm DI-30-B	9 Oct 67	N/C	473,102	302 00	11,193,429 82
124-68	16 Nov 67	Remove 1 ea mop sink from janitor closet, Room BB-34	9 Oct 67	N/C	473,102	75 00	11,193,354 82
130-68	16 Nov 67	Removed Lavatory from room C-2-5	9 Oct 67	N/C	473,102	(79 80	11,193,275 02
149-68	6 Dec 67	Redesignation of hospital buildings	6 Dec 67	~~N/C~~ 11,498	~~473,102~~ 484,600	(7980)	11,193,275 02
253-68	14 Mar 68	Install Water Cooler	27 Feb 68	N/C	~~473,102~~ 484,600	158 50	11,193,433.52
254-68	14 Mar 68	Remove Soapstone sink from D 1-39B	19 Feb 68	N/C	~~473,102~~ 484,600	(75 00)	11,193,358.52
255-68	14 Mar 68	Remove Scrub Sink & Turn-in	15 Feb 68	N/C	~~473,102~~ 484,600	(75 00)	11,193,283.52
258-68	14 Mar 68	Install plumbing & elec for Oxide gas sterilizer	26 Feb 68	N/C	~~473,102~~ 484,600	856 09	11,194,139.61
261-68	14 Mar 68	Install Sink & duplex receptacle for equipment	7 Feb 68	N/C	~~473,102~~ 484,600	483 82	11,194,623.43
275-68	14 Mar 68	Remove 1ea sink from closet located in Room BB-14		N/C	~~473,102~~ 484,600	(75 00)	11,194,548 43
278-68	14 Mar 68	Repl 4ea incand lights w/4ea fluorescent lights, 48" long, in Room B1-15		N/C	~~473,102~~ 484,600	139 19	11,194,687 62
281-68	14 Mar 68	Repl 1ea incand light w/1ea fluorescent fixtr, 48" in Room E1-15		N/C	~~473,102~~ 484,600	33 60	11,194,721 22
314-68	12 Apr 68	Instl 2 ea fluor fixtures.		n/c	484,600	145 66 145 66	11,194,866 88 ~~11,194,721 22~~
		BALANCES FORWARDED			~~484,600~~		11,194,866 88

AF FORM 1450 SEP 63

REAL PROPERTY ACCOUNTABLE RECORD - SUPPLEMENTAL CARD

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VOUCHER NO.	DATE	DESCRIPTION	DATE COMPLETED	AREA UNIT AMOUNT	AREA UNIT TOTAL	COST	TOTAL COST
	12 Apr 68	Balance Forward			484,600		11,194,866 88
315-68	12 Apr 68	Instl 8 ea Fluor. Fix.		N/C	484,600	571 21	11,195,438 09
322-68	15 Apr 68	Inst's 1ea Intake fan in ea ventilation shaft of A, E, & D Wing		N/C	484,600	3,278 00	11,198,716 09
330-68	~~14~~ May 68 ~~21 Apr 68~~	Replace incadescent light with 1 ea Flourescent fixture in Room E 1-27	24 Apr 68	N/C	484,600	54 96	11,198,771 05
342-68	13 May 68	Instl 19 Wall light fixture over beds	apr 68	N/C	484,600	986 84	11,199,757 89
14-69	22 Jul 68	Remove commode, Shower stall & partition.		n/c	484,600	(52 80)	11,199,705 09
37-69	12 Aug 68	Instl 2 ea - 3 tube Fluorescent Fixtures in Rm A6-2	3 Jul 68	N/C	484,600	150 15	11,199,855 24
50-69	12 Aug 68	Fabricate exh hood & duct - Room TB-19	2 Jul 68	N/C	484,600	890 64	11,200,745 88
73-69	10 Sep 68	Remove one each Scrub Sink	30 Jul 68	N/C	484,600	(75. 00)	11,200,670 88
81-69	10 Sep 68	Instl stainless steel Cabinet Type combination Room 3-3C		N/C	484,600	1,477 41	11,202,148 29
82-69	10 Sep 68	Instl shelving, outlet accordian Door Flow Fixtures		N/C	484,600	972 10	11,203,120 39
103-69	8 Oct 68	Cost adj. Ref. Vo. 81-69.		n/c	484,600	(69 60)	11,203,050 79
113-69	9 Oct 68	Remove Scrub Sink from Room D-2-3A	10 Sep 68	N/C	484,600	(75. 00)	11,202,975 79
227-69	17 Feb 69	Remove exh fan, install at 2214		n/c	484,600	(54 ~~46~~ 65)	11,202,921 14
240-69	24 Feb 69 ~~240-69~~	Adj Voucher Reference VO # 50-69 Decrease in cost of Material	1968	N/C	484,600	(141.86)	11,202,779 28
249-69	21 MAY 69	INSTALL WTR. CLR. IN D-2 RECOVERY AREA	25 MAR 69	N/C	484,600	216 92	11,202,996 20
48-70	12SEP69	Remove: Lavatory, comode & urnial in rms C1-8A, C1-3A	5 AUG 69	N/C	484,600	(110 19)	11,202,886 01
67-70	12SEP69	Install lavatories in Rms D2-3D, D2-3E, D2-3F. Also 1 Dbl hinged Dr.	20JUN69	nc	484,600	1813 58	11,204,699 59
		BALANCES FORWARDED	----	----------	484,600	------	11,204,699 59

GPO 865-535

LACKLAND AFB, TX — MPLS — DATE 12FEB59 — RP ACCOUNT NO. MPLS — CONTROL NO. 55001-1 — FACILITY NOMENCLATURE AND NO. COMPOSITE, MED — FAC# 4550 (card #10)

2/71

VOUCHER NO.	DATE	DESCRIPTION	DATE COMPLETED	AREA UNIT AMOUNT	AREA UNIT TOTAL	COST		TOTAL COST	
68-70	12SEP69	Remove & turnin 1 ea driking fountain from rm B1-14C	14MAY69	nc	484,600	(15	00)	11,204,684	59
69-70	12SEP69	Instl Bat/Opr'd EMERG PWR SYS TO ALL Emergency rooms; to provide 1/5 Sec. Response; const. bat. rm on roof "D"	25JAN69	nc	484,600	24,764	40	11,229,448	.99
70-70	12SEP69	Remove broken svc/sink from rm E-1	14MAY69	nc	484,600	(75	00)	11,229,373	.99
76-70	12SEP69	Constr. 3 shelves and instl 1 ea flour fix., rm D2-5.	31JUL69	nc	484,600	96	95	11,229,470	.94
78-70	12SEP69	(Chg'd per 15Sep69 Ltr from CE-RC-P-C) CHG. COND. CODE/FROM 1 to 2 (Hosp/)	15SEP69	nc	484,600	nc		11,229,470	.94
134-70	8 Dec 69	[illegible]	25 S[illegible] 69	NC	484,600	184	70	11,229,655	64
205-70	15 Jan 70	Instl. Fluor. [illegible]	1969	N/C	484,600	734	37	11,230,390	01
258-70	24 [illegible]-70	Modify Rm [illegible] X-Ray	22 Jan 70	N/C	484,600	2084	16	11,232,474	17
318-70	8 May 70	CONSTRUCT WOOD RAMP AT KITCHEN LOADING DOCK.	8 May 70	N/C	484,600	104	63	11,232,578	80
322-70	8 May 70	MODIFY ROOM - INST FLOOR DRAIN / CEILING FANS	8 May 70	N/C	484,600	1402	08	11,233,980	88
32-71	4 Aug 70	[illegible] Install Elevated [illegible] in Rm TB-11B	1970	N/C	484,600	552	03	11,234,532	91
34-71	4 Aug 70	Instl [illegible] in Rm B1-15A	1970	N/C	484,600	347	59	11,234,880	50
134-71	5 Nov 70	ALTER CLINICAL LAB	1970	N/C	484,600	4654	44	11,239,534	94
135-71	5 Nov. 70	Instl 5 Ton A/C on ALTER / CONV. PORTION OF RM.	1970	N/C	484,600	19,332	00	11,258,866	94
136-71	5 Nov. 70	EXTEND SERVING LINE IN PATIENT DINING HALL	1970	N/C	484,600	2431	08	11,261,298	02
168-71	6 Nov. 70	INSTALL TILE, FLUORESCENT FIXTURES etc.	1970	N/C	484,600	5676	44	11,266,974	46
170-71	6 Nov. 70	INSTALL OUTLETS; ALTER, REPAIR CEILING	1970	N/C	484,600	6653	38	11,273,628	84
184-71	10 Nov. 70	INSTALL PLASTIC TO 25 SURGICAL DOORS.	1970	N/C	484,600	2951	64	11,276,580	48
255-71	3 Dec 70	MIL. PROF. TNG. CHANGED TO CAT. 171-811 + NOMENCLATURE "SPECIALIZED TNG"	1970	N/C	484,600	N/C		11,276,580	48
		BALANCES FORWARDED 8 Dec 70			484,600			11,276,580	48

AF FORM 1450 SEP 63 — REAL PROPERTY ACCOUNTABLE RECORD - SUPPLEMENTAL CARD

VOUCHER NO.	DATE	DESCRIPTION	DATE COMPLETED	AREA UNIT AMOUNT	AREA UNIT TOTAL	COST		TOTAL COST	
		Balance fwd 8 Dec 70	1970		484,600			11,276,580	48
250-71	3 Dec 70	Install Photographic overhead [illegible] lighting system in Room TB-3	1970	N/C	484,600	2,431	79	11,279,012	27
262-71	8 Dec 70	Shelf, 16 [illegible] floor [illegible]	13 Nov 70	N/C	484,600	585	66	11,279,597	93
277-71	11 Feb 71	Transfer Distilled water [illegible] from Real Property [illegible] (2 ea)	11 Feb 71	N/C	484,600	1,1[illegible]2	[illegible]	11,275,465	73
302-71	13 APR 71	REMOVE METAL PARTITION & INSTALL NEW PARTITION FROM FLOOR TO CEILING	1971	N/C	484,600	1367	83	11,279,833	56
330-71	2 Jun 71	Break out Manual Alarm Syst	1971	N/C	484,600	17,500	[illegible]	11,262,333	56
346-71	11 Jun 71	Change [illegible] code from [illegible]	1971	N/C	[illegible]	N/C		11,262,333	56
34-72	26 Aug 71	[illegible]	[illegible] 71	N/C	484,600	658	04	11,262,991	60
59-72	27 Aug 71	Install [illegible] H-1-10 Cholmed [illegible]	29 [illegible] 71	N/C	484,600	1,969	81	11,264,961	41
120-72	[illegible] 71	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	04	11,266,[illegible]	45
144-72	10 DEC 71	CONSTRUCT 2 CASED OPENINGS, RELOCATE OXYGEN & VACUUM OUTLETS, INSTALL 1 EA ADD. OUTLET, FABRICATE & INSTALL 11 EA SHELVES	24 NOV 71	N/C	484,600	1,293	22	11,267,960	67
159-72	11 JAN 72	INSTALL WATER CLOSET, INSTALL COMMODE & ENCLOSE W/METAL STALL PARTITION & DOOR		N/C	484,600	749	89	11,268,710	56
167-72	11 JAN 72	INSTALL 3 EA 3 TUBE FLOUR FIXTURES in PM B3-2 + A3-19		N/C	484,600	136	04	11,268,846	60
168-72	11 JAN 72	INSTALL PANEL [illegible]		N/C	484,600	1,895	91	11,270,742	51
172-72	11 JAN 72	INSTALL X-RAY PROCESSOR IN RM C1-34		N/C	484,600	1,436	27	11,272,178	78
219-72	6 MAR 72	5 WINDOW UNITS in OR'S		N/C	484,600	7,855	46	11,280,034	24
225-72	13 Mar 72	[illegible]	[illegible] 71	N/C	[illegible]	[illegible]	10	11,[illegible]5,473	34
223-72	13 Mar 72	Breakout Htg Fr. Cont Pot	1972	N/C	484,600	377,[illegible]	06	10,907,836	28
249-72	23 Mar 72	Install 4" Exhaust & Ducting in TB-[illegible] w/ 500 CFM [illegible]	8 Mar 72	N/C	484,600	732	24	10,908,568	52
251-72	24 Mar 72	Cut opening in wall & Install Sliding door	7 Mar 72	N/C	484,600	408	66	10,908,977	18
		BALANCES FORWARDED [illegible] 72			[illegible]	N/C		10,908,977	18

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INSTALLATION NAME AND NUMBER	DATE	RP ACCOUNT NO.	CONTROL NO.	FACILITY NOMENCLATURE AND NO.
LACKLAND AFB, TEX.	27 MAR 72	MPLS	~~5[illegible]~~ 51030	COMPOSITE, MED #4550 (Card 11)

VOUCHER NO.	DATE	DESCRIPTION	DATE COMPLETED	AREA UNIT AMOUNT	AREA UNIT TOTAL	COST		TOTAL COST	
		BALANCE FWD	1972	N/C	484,600	N/C		10,908,977	18
243-72	21 MAR 72	BREAK OUT COST OF A/C LESS 5 TON	—	N/C	484,600	(10,255	46)	10,898,721	72
[illegible] 72	1 [illegible] 72	Remove Cabinets [illegible] in Room D1 32	[illegible] 72	N/C	484,600	(802	72)	10,897,[illegible]	00
286-72	10 MAY 72	EXPAND CENTRAL TV ANTENNA SYS TO B WING + OTHER SELECTED AREAS		N/C	484,600	3576.	00	10,901,497	.00
334-472	15 Jun 72	Install [illegible] Room 167	7 Jun 72	N/C	484,600	574	12	10,902,071	12
342-72	20 Jun 72	Change "D" [illegible] to 510-125, 510-411	1972	N/C	484,600	N/C		10,902,071	12
9-73	12 July 72	Install 2EA Exhaust fans in transformer vault removed from FAC.# 7422	1972	N/C	484,600	157	54	10,902,228	66
22-73	15 Aug 72	Install 2 ea 4 tube flourescent fixtures in RM B3-15	1972	N/C	484,600	136	34	10,902,365	00
32-73	25 Aug 72	Chg various cat codes IAW Chg 6, AFM 300-4	1972	N/C	484600	N/C		10,902,365	00
62-73	11 Oct. 72	INSTALL "I" BEAM TROLLEY IN WATER SOFTENER PLANT ENGINE Room.	—	N/C	484,600	1152	33	10,903,517	33
74-73	24 Oct 72	INSTALL FLUOR. FIXT. IN ROOM C1-4	—	N/C	484,600	1212	73	10,904,730	06
118-79	14 Aug 79	Constr North Wing Addition (WH-4-77) DACA-63-76-C-271		+74,992		6,964,362.00			
X 298-80	11 Sep 80	Construct [illegible] Addition (WH-80-1) DACA-63-76-C-271 (365 Beds)		+778,793	1,338,385	34,193,933.00		1,460,629.70	
288/51-82	13 Jul 81 / 10 Dec 81	Renovate interior Wing A (WH 81-1) / [illegible] Circuits for Refrigeration Units	DACA-63-76-C-0271	N/C	N/C	1,303	51	$64,348,545.08	
58-82	3 Dec 81	Install sink supply fittings in 12 rooms.				$1,281	.35	$64,349,826.43	
59-82	8 Dec 81	Renovation 2nd floor - E Wing with some demolition work. (WH81-3) DACA-63-76-C-271	1981			$317,782	.00	$64,667,608.85	
62-82	15 Dec 81	Installation of hydro-pneumatic pressure boosters for sterilization	1981			$ 7,182	.42	$64,674,790.85	
67-82	4 Jan 82	Provide underfloor Conduit Boxes and outlets, to Connect second VAX 11-780 Computer	1981			# 4,673	27	$64,679,464	12
253-82	13 May 82	Install dimmer switch in Room 1K-60 to control the lights in [illegible]	20 Apr 1982	N/C	N/C	# 3,976	39		
X 251-82	7 May 82	BALANCES FORWARDED Renovate B Wing (WH-82-[illegible]) DACA 63-76-C-0271			1,338,385	[illegible]	00		

AF FORM SEP 63 1450 REAL PROPERTY ACCOUNTABLE RECORD - SUPPLEMENTAL CARD

VOUCHER NO.	DATE	DESCRIPTION	DATE COMPLETED	AREA UNIT AMOUNT	AREA UNIT TOTAL	COST	TOTAL COST
260-82	8 June 1982	Modify Command-Wing of Facility	1982	N/C		$3,600.34	
261-82	8 June 1982	Install Bump rail ends and door closure	1982	N/C		$1,151.44	
262-82	8 June 1982	Instl Fluor lights and repair then patch and paint Rooms	1982	N/C		$682.72	
263-82	8 June 1982	Build and Permanently Install Wall Cabinets in Rm TB-50		N/C		$3,466.53	
264-82	8 Jun 1982	Convert wall Receticle and Install 208V power line	1982	N/C		$1,854.54	
26[illegible]-82	16 Jun 1982	Install safety tape Around Col's and pipe riser.	1982	N/C		3,093.45	
270-82	16 Jun 1982	Install Additional Four duplex outlets & eight elect circuit	1982	N/C		2,433.81	
272-82	16 Jun 1982	Change out 15KVA Transformer to 45KVA Transformer in Rm BR01	1982	N/C		958.18	
275-82	16 June 1982	Install one Four tube 48" Fluor Light in Rm BD04	24 May 1982	N/C		365.78	
276-82	16 June 1982	Reroute new Sterilizer exhaust System	1982	N/C		10427.75	
296-82	20 Jul 82	Renovation of Wing-B floors 5th thru 9th including stairwell #11 and mechanical rooms.	DACA 63-76-C-0271	WH 82-3		$4,080,296.33	
95-83	4 Feb 83	Construct Cancer Treatment Center added SF to RADIOLOGY nomen.		SF	4081	$952,222.00	$70,712,731.24
159-83	12 May 83	Renovate "T" Wing Basement thru 8th Floor and add to A C	25 Apr-83	N/C		$2,698,537.50	
158-60	17 Ma7 83	Construct an addition for the Cancer Treatment Facility	25 Apr 83	SF	+ 488	80,654.00	73,496,519.99
100-84	8 Feb 84	Replace 110V w/220V in [illegible]	27 Dec 83			6,041.05	73,502,561.04
101-84	8 Feb 84	Instl. Circuits & Duplex Power Outlets Rm [illegible]	11 Oct 83			3,152.81	73,505,713.85
102-84	8 Feb 84	Instl Water/[illegible] 2" floor drain Rm 2603	28 Feb 83			1,667.00	73,507,380.85
103-84	8 Feb 84	Inst [illegible] Rm 9C33, [illegible]	6 Jan 84			250.93	73,507,631.78
135-84	5 MAR 84	Install three critical 115 volt lines in rooms 2602 and 2603.	5 Oct 1983	N/C		$22,534.28	73,530,166.06
251-84	11 Jul 84	Install [illegible] recep. in basement [illegible]	8 May 84			10,000.35	73,540,166.41
		BALANCES FORWARDED			1,342,954		$73,540,166.41

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CARD 12

Lackland AFB, TEXAS — INSTALLATION NAME AND NUMBER | 12 Jul 84 — DATE | MPLS — RP ACCOUNT NO. | CONTROL NO. | COMPOSITE MED FACILITY NOMENCLATURE AND NO. 510-001

VOUCHER NO.	DATE	DESCRIPTION	DATE COMPLETED	AREA UNIT AMOUNT	AREA UNIT TOTAL	COST		TOTAL COST	
252-84	11 Jul 84	Install volt boxes in basement	17 MAY 84			$3,535	61	$73,543,702	02
253-84	11 Jul 84	Install elec lines w/duplex	6 JUN 84			$1,223	86	$73,544,925	88
257-84	20 Jul 84	Install 3-part sliding door in Hall 2C01 opposite of main O.R.	17 MAY 84		N/A	$9,527	54	$73,554,453	42
51-85	5 Dec 84	Construct Workshop for AMHU mechanical maintenance in WHMC sub-basement	7 NOV 1984		N/A	16,552	82	$73,571,006	24
66-85	22 Jan 85	Install [illegible] RM BM10	21 MAY 84			30[illegible]	63	73,54[illegible],912	87
78-85	17 Jan 85	Final Cert for Radio Cmty Fac	85			262,9[illegible]	22	73,837,911	09
135-85	20 MAY 85	INSTALL GRAB BARS	85		1,342,954	16,7[illegible]	00	73,854,885	09
36-86	7 Nov 85	Install new mineralized w/x Treatment Dist Sys.	85			105,207	00		
208-86	14 MAY 86	CONSTRUCT METAL ENCLOSURE-12'x10'; SPIRAL STAIRS, W/COVERED WALKWAY TO AHMC.				25,000	00		
211-86	28 MAY 86	RENOVATE AUDITORIUM				54,304.	54		
342-86	4 SEP 86	INSTALL FIRE ALARM IN RM 15B-22				1,462	02		
20-87	2 Oct 86	INSTALL 2 FLUOR FIX IN RM IH25 AND 2 IN RM IH37							
21-87	2 Oct 86	INSTALL 1 FLUOR FIX U-TYPE TO RM BM18							
36-87	6 Oct 86	Renovate rooms 2E58 & 2E62 WHMC.				$6,238.	11		
40-87	6 Oct 86	Renovate single sink & replace with dual sink in room BF18 WHMC.				$5,875.	80		
41-87	6 Oct 86	Relocate medicine refrigerator cabinet from room 9D36 to 9D28.				$2,430.	63		
43-87	6 Oct 86	Install temperature control for radio room and disconnect fan from li.				$1,749.	00		
44-87	6 Oct 86	Modify ventilation system for rooms # 1D31, 1D47, & 1D65 by re-routing.				$18,458.	33		
59-87	4 Nov 86	INSTALL S.S. SINK, 13" IN ROOM 6C27.				# 2,866	67		
BALANCES FORWARDED									

AF [illegible]s 1450 — REAL PROPERTY AC[illegible]TABLE RECORD - SUPPLEMENTAL CARD

VOUCHER NO.	DATE	DESCRIPTION	DATE COMPLETED	AREA UNIT AMOUNT	AREA UNIT TOTAL	COST		TOTAL COST	
95-87	26 Jan 87	Instl 2 ea sprinkler heads fr sys.	1G112			$537	.15		
96-87	26 Jan 87	Instl elec boxes and flex conduits.				$12,405	.33		
123-87	19 Feb 87	Instl fluorescent light fixtures.				$ 732	.88		
128-87	19 Feb 87	Instl fluorescent light fixtures.				$1,197	.26		
135-87	6 MAR 87	INSTALL FLUOR-FIX 4 TUBE 48" ROOMS 2A70 & 2A71.				515	09		
148-87	1 Apr 87	Instl auto fire detection sys in room 1M42 WHMC.				$1,294	.11		
173-87	4 May 87	Reboarded from 3400 to 2467HO & ASL14E 7HE Install 2 AC window units in East basement				150	88		
249-87	17 AUG 87	FABRICATE 15 LADDERS FOR ELEVATOR MAINTENANCE AREAS.				10,090	14		
279-87	24 AUG 87	INSTALL DOUBLE DOORS, AND CLOSE EXISTING DOOR IN 1B39 CORRIDOR.				10,200	10		
33-88	7 OCT 87	INSTL 2 ADDL HALON FA HORNS				578	33	72,013,534	42
17-88	1 OCT 87	INSTL DROP CEILING; [illegible] INSULATION				6041	52	~~72,019,575~~	~~74~~
45-88	22 Oct 87	CONVERT RMS INTO SECLUSION RMS	Oct 87			12,759	83	72,032,335	77
X 56-88	5 Nov 87	RENOVATE DINING HALL AREA, AND ESTABLISHED A ALA CARTE SERVICE	(BS-07)			47004	67	72,079.340	44
137-88	18 FEB 88	INSTALL PARTITIONS + DOORS TO MAKE NEW OFFICE SPACE, MODIFY RMS BL7 + BL10	JAN 88			4560 ~~4091~~	55 ~~93~~	72083,900 ~~72083442~~	99 ~~37~~
159-88	2 MAR 88	INSTALL PRESSURE REGULATORS - COMPRESSOR (RM BF 01)	NOV 87			+4,904	83	72,088,805	82
160-88	2 MAR 88	RENOVATE/CONSTRUCT ROOM IN BF-20 (ADMIN - DOCUMENTS/AUBS)	MAR 87			+23,678	85	72,112,484	67
157-88	2 MAR 88	ALTER RM FA MOST RM TO RADIOGRAPHIC (INTENSIVE CARE UNIT) 2N08A	SEP 87			+6281	28	72.118,765	95
158-88	2 MAR 88	INSTL WALL, SWING DOOR *NEW FA IN SU SECTION	SEP 87			+6300	66	72,125,066	61
179-88	10 Nov 88	INSTL 48 LT FIX + 5 PLUGS	Dec 87			+10,323	92	72,135,460	53
BALANCES FORWARDED									

☆U.S. Government Printing Office: 1981—340-979/421

CARD 15

LACKLAND AFB		MPLS		COMPOSITE MED	510-001
INSTALLATION NAME AND NUMBER	DATE	RP ACCOUNT NO.	CONTROL NO.	FACILITY NOMENCLATURE AND NO.	

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VOUCHER NO.	DATE	DESCRIPTION	DATE COMPLETED	AREA UNIT AMOUNT	AREA UNIT TOTAL	COST		TOTAL COST	
		(CARDIO - PULMONARY SECTION)				BALANCE-		72,135,480	53
186-88	14 MAR 88	ERECT 4 ADD. KMS AT WALLS	FEB 88			10,200	99	72,145,661	52
192-88	16 MAR 88	HOOK-UP PNEUMATIC REGULATORS	Feb 88			7,404	74	72,153,066	26
188-88	17 MAR 88	REMOVED PARTITIONS, COUNTERS, AND BENCHES ROOM 2G02.	4 MAR 88			4,419	33	72,157,485	59
207-88	5 APR. 88	INSTALL 2 EA. SPRINKLER HEADS IN RM 1B91, BAGGAGE ROOM.	16 MAR 88			2,302	14	72,159,787	73
212-88	6 APR 88	REMOVE EXISTING WALL / INSTALL NEW WALL 2D67/69	MAR 88			+3,861	36	72,163,649	09
265-88	31 MAY 88	CONST WALLS, INSTALL SINK FLOOR-FIX RM 1K23.	19 MAY 88			11,267	37	72,174,916	46
290-88	17 Jun 88	Install 480V, 150 AMP wire	8 Jun 88			14312	45	72,189228	91
280-88	14 Jun 88	Add. elec. work in neonatal clinic	280-88			12 588	23	72,201,817	14
316-88	12 Jul 88	Support Patient monitoring Sys.	Jun 88			69,949	95	72,271,767	09
		By Install. Dedicated wire							
337-88	4 AUG 88	RENOVATE & ENLARGE Credit Union	4 AUG 88			+5810	39	72277,577	48
335-88	5 AUG 88	CONSTRUCT DRN. FOUNTAIN IN LOBBY	4 MAR 88			+21,276	00	72,323558	81 (E/W)
326-88	5 AUG 88	* See AF 1438 for SF adj. in FAC 45	so fowallent codes						
348-88	12 AUG 88	RENOVATE RMS 1159 & 1164	27 July 88			+ 5552	28	72329111	09
284-88	16 JUN 88	INSTALL HEATERS & TRANSFORMERS				+5785	56	72334896	65
152-89	4 APR 1989	Inst WALK-IN Refer Rm 2G03	12 APR 1989			+7692	91	72342589	.56
221-89	20 JUN 89	REDUCE COST IN FAC-ADJ. ON E/PWR GEN NLTS				-69718	81	72,274,331	10 ENC
219-89	15 Jun 89	Fac upgrade for med CTR	1 Jun 89			+ 7973	59	72,282,304	69
236-89	6 July 89	Install Covered Patio		SF	+182	+25095	96	72307400	65
		BALANCES FORWARDED							

VOUCHER NO.	DATE	DESCRIPTION	DATE COMPLETED	AREA UNIT AMOUNT	AREA UNIT TOTAL	COST		TOTAL COST	
240-89	12 Jul 89	[illegible]	Feb 89			+ 1892	32		
241-89	12 Jul 89	Instal Fire Alarm at Ward 8A	Apr 89			+ 2958	00	72312251	17
248-89	17 JUL 89	Ins/Elec. Lines to Laser Scope	JULY 89			+ 8338	03	72320589	20
293-89	6 Sep 89	RENOVATE MORGUE AND AUTOPSY ROOM.				31731	21		
22-90	24 Oct 89	RELOCATE DURESS ALARM SWITCHES. EXPENSED	1 Dec 89						
23-90	24 Oct 89	INSTALL HOLD OPEN DEVICES TO CLINIC DOORS.	15 Sep 89			# 7140	96		
49-90	21 NOV 89	INSTALL DIAL CODE (RG-59) LINES FOR WIMS SYSTEM - EXPENSE	24 JUL 89			(5000	00)		
153-90	10 JUL 90	REMOVE COUNTER SWING; INSTL. WASTE WATER DRAIN INST DOOR. LT FIXTURE (EXPENSE) (EXPENSE)	16 + 16 MA-190	INSTALL SINKS - EXPENSE		(6482	29)		
31-91	6 NOV 90	TIE-IN 2 EXHAUST FANS INTO EXIST	29 AUG 90			(2244	67	72402436	92
49-91	19 NOV 90	Breakout of C.U.	20 NOV 90	+671		—		—	
		Decreased OCCH CAFE SNK BAR.		-671		—		—	
61-91	9 Jan 91	INSTALL UNINTERRUPTIBLE POWER SUPPLY UNITS. (EXPENSED).							
61-91	9 Jan 91	INSTALL FLUSH MOUNT METAL BOXES. ROOMS 6L18-6L36. (EXPENSED).							
66-91	4 JAN 91	IN PATHOLOGY AREA REORG. IMMUNOLOGY BRANCH ROOMS 2K07/2K09	900502			11,745	78		
65-91	4 JAN 91	INSTL GLASS PANELS ON SERVING LINE IN RM 6K22 NUTRITION.	(EXP) MED 29 OCT 90			(1180	30)		
	11	INSTL AIR LINE FM AIR COMPRESSOR FOR SURGERY AIR HANDLING UNITS	EXP 29 OCT 90			(3736	31)		
58-91	8 JAN 91	(PATIENT AMBULANCE TRANSPORTATION SERV - BLDG) Enclose recess to Create Office	13 Jul 90			5,737	47		
62-91	8 Jan 91	(MINOR SURGERY UNIT) 2C01 Enclose area to create Office	30 Nov 90			2,287	45		
66-91	4 JAN 91	REORG W/MIC WORK IN IMMUNOLOGY	4 OCT 90			11745	78		
~~55-91~~									
BALANCES FORWARDED									

#14 251

INSTALLATION NAME AND NUMBER			DATE	RP ACCOUNT NO.	CONTROL NO.	FACILITY NOMENCLATURE AND NO.			
VOUCHER NO.	DATE	DESCRIPTION		DATE COMPLETED	AREA UNIT AMOUNT	AREA UNIT TOTAL	COST		TOTAL COST
86-91	5 Feb 91	For inst. of Patient Tray Quality Line Survey & scope area in BR-22		26 Nov 90			EXP 8324	06	72,430,013 91 / 72,430,013 91
88-91	7 Feb 91	Install hosing to exist exhaust sys		12 Oct 90			4232	10	72,425,781 81
89-91	7 Feb 91	INSTL. EXHAUST FAN + 2 MKT. FANS		12 OCT 90			3534	86	72,422,246 95
90-91	7 Feb 91	Install comp. air outlets in 8A		15 JAN 91			11,123	90	72,411,123 05
91-91	7 Feb 91	OUTPATIENT RADIOLOGY ENCLOSE PART OF 1C16 RM FOR TRANS. POOL SPACE		15 JAN 91			4050	23	72,407,072 82
95-91	7 Feb 91	INST. OUTLETS AT NEONATAL ICU		26 OCT 90	EXPENSE		4575	15	72,4[illegible]
		2 OUTLETS INSTALLED INSTL CABINET BY SINK EXP		12 OCT 90	"		4087	74	
		UTILITY MODIFICATIONS-ENDOSCOPE WASHER / INSTL FILM PROCESSOR		2 OCT 90 / 25 Sep 90 EXP	" / "		2111 / 185	89 / 62	
		Replace counter top, reinstall cabinets, etc. / INST DOOR BETWEEN 1F07 + 1F04		30 NOV 90 EXP / 18 DEC 90	" / "		1287 / 1885	88 / 91	72,407,072 82
104-91	15 Feb 91	MODIFY WALLS TO ENCLOSE SC85/40 CENTRAL PROCESSING UNIT.					" 5792	13	72,412,864 95
106-91	15 FEB 91	INSTALL SPRINKLER SYS (FIRE) IN ROOM 5D36.					" 4250	20	72,417,115 15
109-91	15 FEB 91	CONSTRUCT WALL IN THE OPHTHALMOLOGY PATIENT WAITING AREA.					" 27049	32	72,444,164 47
121-91	19 Feb 91	Replace sinks, outlets. Make rm needed for pharmacy Raise ceiling, Remove + replace carpet		17 JAN 91	(EXP)		(4980	83)	
	"	EMERGENCY ROOM CONSTRUCT WALLS, ADD OUTLETS		11 FEB 91	(EXP)		(1664	17)	
	"	2F-07 + 2G-05 INST. TEMP FENCING IN MECH RMS		17 DEC 90	(EXP)		(5284	63)	
	"	OUT PATIENT RADIOLOGY - B1-67 CONV. STOR RM TO MAMMOGRAPHY + VIEWING AREA		18 JAN 91	(EXP)		(4417	47)	
116-91	15 Feb 91	IN 16 RMS ADD SINKS & TOWEL DISPENSERS		22 JAN 91			+12543	85	[illegible] 72,502,590 50
111-91	20 FEB 91	INSTALL A FLOOR DRAIN INSIDE AHU #30. RM. BA-71 (EXPENSED).							
		BALANCES FORWARDED							

AF[illegible]RM 63 1450

REAL PROPERTY A[illegible]NTABLE RECORD - SUPPLEMENTAL CARD

VOUCHER NO.	DATE	DESCRIPTION	DATE COMPLETED	AREA UNIT AMOUNT	AREA UNIT TOTAL	COST		TOTAL COST	
111-91	20 FEB 91	INSTALL GLASS WINDOW W/SHIELD DOOR AND COUNTER, RM 1K16. (EXPENSED).						72502590	50
126-91	3 APR	WORK ORDERS CLASS "C" NOT ROAD-EXPENSE (5)	MULTI		EXP	3,197	70	72502590	50
131-91	4 APR	FY 1988 W.O. EXPENSED (5)	1988		EXP.	11,199	52		
137-91	5 APR 91	INST. LT. EXT RM BA111	21 MAR 91		EXP.	1,596	12		
135-91	5 APR 91	WORK ORDERS CLASS "C" EXP (5)	90 + 91		EXP	12,498	85		
138-91	5 APR 91	REMOVE WALL, RELOCATE HOODS, WORK BENCH, ETC.	22 FEB 91			+11,830	89	72,514,421	39
141-91	5 APR 91	INST. EXHAUST FAN 4000 CFM	2 FEB 91			4,512	59	72,518,933	98
142-91	5 APR 91	INST. FL LTS IN AHUs	15 JAN 91			7,322	44	72,526,256	42
143-91	5 APR 91	REMOVE BREATHING AIR COMPRESSOR; TURN IN TO SALVAGE	21 MAR 91			(40,000	00)	72,486,256	42
144-91	5 APR 91	INSTALL LARGER HOOD + INLINE DUCT FAN TO INC. PERF. OF EX. FAN	28 MAR 91			6657	79	72,492,914	21
156-91	10 Apr 91	INSTALL SURVEILLANCE CAMERA IN PARKING LOT 'D' CONNECTED TO WHHC.				5690	90	72,499,605	11
160-91	10 Apr 91	INSTALL TWO LABORATORY ISLAND ASSEMBLIES.				6617	22	72,505,222	33
179-91	11 APR 91	MULTI (70442, 70445, 79155 CLASS C WORK ORDERS - EXP	91			(4074	98	72,505,222	33
178-91	17 Apr 91	INSTALL FLOOR TO CEILING FENCE WITH GATE.				13052	58	72,518,254	91
180-91	11 APR 91	RESTRUCTURE 2 RMS IN RADIOLOGY	1 MAR 91			+7642	79	72,525,897	70
188-91	19 APR 91	H 70452 + M 70327 WRK ORDERS CLASS 'C' EXPENSE	20 FEB + 21 MAR 91		EXPENSE	1987	42	BALANCE 19 Apr 91 72,530,306	35
199-91	10 May 91	# 70299, #70399, #70413, #70471 + #70441 —	APR 91	TOTAL	EXPENSE	96 90	27	72,530,306	35
200-91	10 May 91	MODIFY CALBOOS TO ACC. WHSE COOLR	23 Apr 91 CENTLR			4927	48	72,535,233	83
231-91	5 JUL 91	RUN OXYGEN, AIR LINES - BK-19 ADD EXTN SHALL TO RM 1M93			EXP EXP	933. 3952	42 14	72,535,233	83
252-91	19 JUL 91	INSL 2 SINKS IN RM 1A175E+F	OCT 90		EXPENSE			72,535,233	83
BALANCES FORWARDED									

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INSTALLATION NAME AND NUMBER	DATE	RP ACCOUNT NO.	CONTROL NO.	FACILITY NOMENCLATURE AND NO.
				4550

VOUCHER NO.	DATE	DESCRIPTION	DATE COMPLETED	AREA UNIT AMOUNT	AREA UNIT TOTAL	COST	TOTAL COST 72,533,233.83
256-91	7AUG91	INST. EX. FANS ABOVE AUTOPSY TABLE	910716			+ 2204 29	72,532,458 12
258-91	7AUG91	REMOVE CLOSETS 3rd FL. (SEVERAL ROOMS) (10 RMS)	910716			+ 4435 11	72,541,873 23
265-91	8AUG91	CONVERT PEDCARE TO NEG. PRESSURE	910715			+ 8023 56	72,549,896 79
267-91	14AUG91	PROVIDE SPACE FOR SAT. PRINT SHOP (RENOVATION NEEDED)	910731			+ 15135 74	72,565,252 53
268-91	13AUG91	SURVEY COST FOR UNIT 6D0345 (RM BA 39)	910731			6569 67	72,571,622 20
269-91	13AUG91	ENLARGE AREA FOR HEMATOLOGY (EXPENSE)	910715				72,571,622 20
281-91	19AUG91	INSTALL VIEW BOXES - RADIATION THERAPY MOVE SINK FM RM 30 TO 29 - PED. CLINIC	26 MAR 91 12 APR 91		EXPENSE	-1621 40	
283-91	22AUG91	REPLACE CARPET W/ TILE, 1C83; ADD SINK, OXYGEN + VACUUM WALL UNIT	900731		EXPENSE	3,903.10	
29-92	4NOV91	W.O.# 70631, 70618, 70633	11 AUG 91		EXPENSE	(4828 85	BALANCE 72,572,086 73
37-92	15NOV91	W.O. # 70361, 70597, 70573 EXPENSE	15 NOV 91		EXP	(6,740 66)	
49-56	5 DEC 91	W.O. # 70466 # 70664 + # 70656	911130		(4292.69) EXP	(2996.26) (940.91) (356.52)	
27-92	12 NOV 91	Replace scrub sinks, install monitors, nail camera, monitor	NOV 9 91			6135 48	
28-92	12 NOV 91	Construct new nursing desk - INT. MED.	27 NOV 91			4995 11	
35-92	15NOV91	MOD. PLUMB. + ELEC.; SURVEY BR22	15 NOV 91			18 NOV - 6815 33	BALANCE WAS 72,588,234 90
51-92	19 Dec 91	INSTALL WATER SOFTENER FOR THE DISH, POT & CART WASHERS. (KITCHEN AREA)				$58,513 28	
63-92	7 JAN 92	TURN IN EXH FAN TO SALVAGE	22 DEC 91			(50)	72645473 18
67-92	13 JAN 92	PLACE HUMIDITY ALARMS ON STAIRWELL DOORS WARDS, 4A, 4C + 4D	13 JAN 92		EXPENSE	- 713 00	
76-92	20 FEB 92	INST. SINKS; CONVERT RMS TO OFFICE / EXAM DA 15, 80, 84 + 90	920131			8899 35	72,654,[illegible] 59
78-92	20 FEB 92	ALTER RM 2C37A EXPENSE	920131		EXP -	1597 17	72,654,[illegible] 57
		BALANCES FORWARDED					

AF FORM SEP 63

REAL PROPERTY ACCOUNTA RECORD - SUPPLEMENTAL CARD

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VOUCHER NO.	DATE	DESCRIPTION	DATE COMPLETED	AREA UNIT AMOUNT	AREA UNIT TOTAL	COST		TOTAL COST	
79-92	20 FEB 92	#70699 IN ROOM 2F07 + 5110 BASEMENT D INS. GATE VALVE ON STEAM LINE	920131	EXP (3,324.80)				72,654,372	59
		#70572 INS GLASS WINDOW RM 1014	920131	(EXP) 445.46				72,654,3[illegible]	59
80-92	20 FEB 92	#70603 INSTL SINK; #70778 REPAIR FAUCETS	31 DEC 91	(EXP) 2751.22				72,654,37[illegible]	[illegible]
108-92	8 APR 92	Install sinks in 1K12, 1K13	(EXPENSE)						
126-92	5 May 92	Modify offices BJ + BK[illegible]	920331			8180	73	72,66[illegible]	[illegible]
127-92	5 May 92	Install 2 CCTV [illegible]	920326			9984	81	72,675,038	13
132-92	11 May 92	Move C123 [illegible] EXPENSE	920107			EXP 19484	10		
139-92	7 May 92	EXPENSE CONST CONC BEAM AROUND HYDRAULIC R[illegible] SYS	920413			[illegible]	97	72,673,038	13
147-92	13 May 92	#70629 INSTALL EXH. VENT #70640 INSTALL OUTLETS, "J" BOX	4 May 92 [illegible]	EXPENSE		[illegible]	[illegible]		
51-93	18 Nov 92	INSTAL FILTERS 31 GA. AND INSTAL GEN FAN COIL UNITS.				107,555	82	72,780,593	95
44-93	24 NOV 92	INSTALL VOLTAGE SUPPRESSOR IN ICU WARD, 75 KVA TRANSFORMER				30556	12	72,811,150	07
64-93	9 DEC 92	CONSTRUCT OFFICE SPACE	30 JUN 92			9207	13	72,820,357	20
75-93	11 Dec 92	W.O. EXPENSED #70563, #70612, #70619, #70684	[illegible] 92	EXPENSE		7899.72		72,820,357	20
67-93	14 Dec 92	Replace 4 filter spouts, add cutoff valve, install floor drain - PT Room	29 JUN 92			5996	15	72,826,353	35
91-93	15 DEC 92	TURN-IN WATER FOUNTAIN (OLD)				- 200	—	72,826,153	35
71-93	15 Dec 92	INSTALL 5 CAMERAS IN O WARD	4 MAY 92			+ 7847	96	72,827,001	31
72-93	15 Dec 92	INSTALL NEW CAMERA CONTROLLER	4 MAY 92			+ 2751	15	72,829,752	46
79-93	15 Dec 92	MODIFY PHIS (MINOR SURG. AREA)	1 DEC 92			+ 8083	08	72,837,835	54
80-93	15 Dec 92	INSTALL OVERHEAD CEN. LTS 3RD FLOOR	8 May 92			+ 6162	18	72,843,997	72
81-93	15 Dec	INSTALL WALL FOR 2 DIFF. SU IN RM	30 NOV 92			+ 5732	93	72,849,730	65
		BALANCES FORWARDED							

☆U.S. Government Printing Office: 1981—340-979/421

INSTALLATION NAME AND NUMBER | DATE | RP ACCOUNT NO. | CONTROL NO. | FACILITY NOMENCLATURE AND NO.

VOUCHER NO.	DATE	DESCRIPTION	DATE COMPLETED	AREA UNIT AMOUNT	AREA UNIT TOTAL	COST	TOTAL COST
89-93	15 Dec 92	INSTALL STERILIZERS	30 NOV 92			7969 83	72) 857,700 48
86-93	16 Dec 92	INSTALL WINDOWS; (SHATTER PROOF) MAKE 2 RMS NEGATIVE AIR FOR RMS - 8A	10 OCT 92			7848 34	865,548 82
95-93		EXPENSE VOUCHERS (OPR 20, 21)					72913,895 -
95-93	20 JAN 93	Remove drinking fountain (II)	19 JAN 93			-200 -	72,913,695 00
83-93	14 DEC 92	CLASS "C" VOUCHERS (EXPENSE)	MULTI			(17219 99)	72,913,695 00
84-93	15 DEC 92	CLASS "C" VOUCHERS (2)	MULTI			(1163 92)	72913695 00
137-93	8 FEB 93	ADD FLOURESCENT LTS # 70322 70345 CHAIN LINK FENCE IN SURGI SUITE	920110 921228		EXP	(3019 53)	
136-93	17 FEB 93	EXPENSE SABER WTR SOFTENERS	910828		EXP.	(54170 54)	
155-93	11 MAR 93	RM-1K60 INSTALL VENT SYSTEM DUP TOCHEM.	930204			+ 6515 10	COMPUTER BALANCE 72916310 10
161-93	7 APR 93	# 70981, # 70615 & # 71029 WORK ORDERS EXPENSE	9303--		EXPENSE	(6825 74)	
172-93	19 APR 93	MODIFY RM 2324 ENDOSCOPY	31 MAR 93			8210 48	72,927,820 58
173-93	20 APR 93	INSTALL SINKS IN 5 EXAM ROOMS	28 FEB 93			11205 32	72,938,725 90
279-93	26 AUG 93	MODIFY ULTRASOUND SCAN. RMS	8 JUL 93			8918 88	
280-93	25 AUG 93	MODIFY RM FOR SCH MTG RM	8 JUL 93			6923 64	
281-93	25 AUG 93	TO SERVICE HUMIDIFIERS, INST. ROTARY VACUUM PUMP	8 JUL 93			9694 07	
283-93	25 AUG 93	CRITICAL CARE AREA, INST. SUB PANELS, PWR LN FOR EKG	8 JUL 93			6063 31	
275-93	24 AUG 93	RENOVATE 2D15 INTO SATELLITE PHARMACY; INST HARPS ALRSYS	4 MAY 93			14834 95	
241-93		INST NEW MRI				2174981 96	
83-94	26 Jan 94	Inst Harp System (Expense)					
		BALANCES FORWARDED					

VOUCHER NO.	DATE	DESCRIPTION	DATE COMPLETED	AREA UNIT AMOUNT	AREA UNIT TOTAL	COST		TOTAL COST	
88-94	2 Feb 94	Inst water fountain				2219	40		
89-94	2 Feb 94	Const wall & remove one				7941	62		
86-94	2 Feb 94	modify Rooms				3583	76		
94-94	2 Feb 94	Permanently Rms				7565	14		
		BALANCES FORWARDED							

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APPENDIX 7

AdminaStar Defense Services

INFORMATION REQUIRED BY CHAMPUS FISCAL INTERMEDIARY TO ALLOW REIMBURSEMENT FOR CAPITAL AND DIRECT MEDICAL EDUCATION PASS THROUGH COSTS

Name:	Address: _____
CHAMPUS Provider #:	_____
Federal Tax ID:	_____
Medicare Provider #:	

PERIOD COVERED: (This must correspond to the hospital's Medicare cost.) REPORTING PERIOD: FROM _____ TO _____

TOTAL INPATIENT DAYS PROVIDED: (To **ALL** patients in units subject to DRG-based payment.)

TOTAL CHAMPUS INPATIENT DAYS: (For Beneficiaries subject to the CHAMPUS DRG-based payment)	TOTAL ACTIVE-DUTY INPATIENT DAYS: (For patients subject to DRG-based system.)
TOTAL ALLOWABLE CAPITAL COSTS $ (As specified in **Medicare Regulation, Section 413.130.**)	TOTAL ALLOWABLE DIRECT MEDICAL EDUCATION COSTS: $ (As specified in **Medicare Regulation, Section 413.85.**)

INTERNS AND RESIDENTS' FTE'S

(Only for hospitals which have a teaching program approved under **Medicare Regulation, Section 413.85**)

Medical and Surgical Unit: _____
Psychiatric Unit: _____
Rehabilitation Unit: _____
Substance Abuse Unit: _____
SNF Unit: _____
TOTAL: _____

TOTAL INPATIENT BEDS - As of the end of the cost period. If this has changed during the reporting period, and explanation of the changed must be provided.

	TOTAL BED DAYS AVAILABLE	TOTAL BEDS
Medical and Surgical Unit:	_____	_____
Psychiatric Unit:	_____	_____
Rehabilitation Unit:	_____	_____
Substance Abuse Unit:	_____	_____
SNF Unit:	_____	_____
TOTAL:	_____	_____

CERTIFICATION BY OFFICER OR ADMINISTRATOR OF PROVIDER(S)

I hereby certify that I have read the above statement and that to the best of my knowledge and belief, it is a true and correct and complete statement prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I am also aware that any changes to the above items which are a result of an audit of the hospital's Medicare cost report, shall be reported to CHAMPUS within thirty (30) days of the date the hospital is notified of the changes.

O This is our original report. O This is an amended report.

_____ _____ _____

Signature of OFFICER or ADMINISTRATOR of PROVIDER(S) **TITLE** **DATE**

Forward all correspondence concerning **PRICING** to:
Attention: Pricing P. O. Box 3069 Columbus, IN 47202-3069

ADSI FCN 109 (1/94)

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AdminaStar Defense Services
720 North Marr Road
Columbus, IN 47201

April 27, 1994

Lane Rogers
8119 Pioneer Hills
Converse, TX 78109

Dear Mr. Lane:

In response to your recent request for information regarding Capital and/or Direct Medical Education reimbursement, I am responding with the Champus Form 109 which is used to request that reimbursement.

Per our letter from the Department of Defense dated March 1, 1994, the Total Allowable Capital Costs are found on the Medicare Cost report, Worksheet D, Part 1, line 101, Columns 3 and 6, added to Worksheet D, Part 2, line 101, Columns 1 and 2. The sum of these four figures is what is reported as Total Allowable Capital Costs. (It is not necessary to apply the Medicare step-downs, as this is already incorporated.)

If you have any further questions, or if I can assist you in the future, please contact me at 812-379-5142.

Sincerely,

Pamela J. Eggleston
Champus Pricing Specialist

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APPENDIX 8

Champus Champva

CIVILIAN HEALTH AND MEDICAL PROGRAM OF THE UNIFORMED SERVICES

CIVILIAN HEALTH AND MEDICAL PROGRAM OF THE VETERANS ADMINISTRATION

P.O. BOX 7927 MADISON, WISCONSIN 53707

Call (608) 241-1439

March 24, 1994

Captain Lane T. Rogers
Administrative Resident
Wilford Hall Medical Center
Baylor University MHA Program
Lackland AFB, TX 78236

Dear Captain Rogers:

Enclosed are the CHAMPUS DRGs you requested. You'll find our calculations are extremely close, and I'm glad we could help you with your project.

Please direct follow-up questions to my assistant, Nancy Reimer, at (608)221-4711, extension 542.

Sincerely,

Marilyn Windschiegl

Marilyn Windschiegl
Manager
Field Services and EMC

MW:ts
Enclosure

ROGERS.LTR

15

02/02/94 14:27 ☎210 545 9078 BILL DENNIS Registration Number: 11859 001 04

Post-it™ brand fax transmittal memo 7671 | # of pages ▸ 1

To Cathlene Rodgers	From Bill Dennis
Co. WHMC	Co. WPS/CHAMPUS
Dept. HSE	Phone # 545-9078
Fax # 670-6983 2-5141	Fax #

SAMPLE - Calculations for Graduate Thesis.

CHAMPUS

DRG WORKSHEET

PATIENT NAME Readers Reference Number 23,649. SSAN: ___

AGE OF PATIENT _____ DATE OF BIRTH USAF 1-6-93

MALE _____ FEMALE ✓

HOSPITAL University Hospital (University of Texas Medical School/Con

STREET ADDRESS 7703 Floyd Curl Drive

CITY, STATE, ZIP SAN Antonio, Texas 78284

HOSPITAL PROVIDER # 74600 2164 78229 000

DIAGNOSIS CODES V3000 76502 7627 7470 7718, 7708, Con Back

PROCEDURES 3885 3895 5310 6493 1435, 9901 Con Back

LENGTH OF STAY 111 ERROR took out

DRG NUMBER 602

LONG STAY CUT OFF DAYS 28

AVERAGE GEOM MEAN LENGTH OF STAY 11.4

COST CUT OFF 98,610.42

PER DIEM 4325.02

BASE DRG 49,305.21

ANY OUTLIER? Long Stay = 215,385.91

TEACHING .4021

TOTAL ALLOWANCE WITH ALL FACTORS INCLUDED 371,123.41

PER DIEM (WHEN LOS IS MET)

BASE DRG (WHEN LOS IS NOT MET)

Admission DATE ~~6 JAN 1993~~ 6 JAN 1993 -

Amount Charged 122,5~~47~~

159

OUTLIER DAY 83 NON LABOR 970.20 TEACHING AMT 108,431.89
PRICER MESSAGE: PRICED LONG OUTLIER ALLOWED AMT 371,122.01

PF1: EDIT PF2: EDIT + GROUP PF3: PRICE PF4: DESC ENTER: ALL CLEAR: END

02/02/94 14:27 ☎210 545 9078 BILL DENNIS Registration Number: 1167275 001

Post-it™ brand fax transmittal memo 7671 | # of pages ▸ 1

To Cathlene Rodgers	From Bill Dennis
Co. WHMC	Co. WPS/CHAMPUS
Dept. HSE	Phone # 545-9078
Fax # 670-6983 2-5141	Fax #

SAMPLE - Calculations for Graduate Thesis.

CHAMPUS

DRG WORKSHEET

PATIENT NAME Reader's Reference # 21,080 SSAN: ___

AGE OF PATIENT ___ DATE OF BIRTH 20 Jul 1978

MALE X FEMALE ___

HOSPITAL University Hospital (University of Texas Medical School/Cent

STREET ADDRESS 7703 Floyd Curl Drive

CITY, STATE, ZIP San Antonio, Texas 78284

HOSPITAL PROVIDER # 74600 2164 78229 000

DIAGNOSIS CODES 3439 34590 37775 3314 99675; V6121 Con Basic

PROCEDURES 8242 2431 2411 8931 ___

LENGTH OF STAY 160

DRG NUMBER 3

LONG STAY CUT OFF DAYS 37

AVERAGE GEOM MEAN LENGTH OF STAY 5.4

COST CUT OFF 40,100

PER DIEM 1529.09

BASE DRG 8,257.09

ANY OUTLIER? Cost = 31,518.60 ; Long Stay = 112,846.93

TEACHING .4021

TOTAL ALLOWANCE WITH ALL FACTORS INCLUDED 169,799.95

PER DIEM (WHEN LOS IS MET)

BASE DRG (WHEN LOS IS NOT MET)

Admission Date 29 Oct 92 - 7 Apr 93

Amount Charged 128,320.00

162

```
KES10B1                    WISCONSIN PHYSICIANS SERVICE                    3/24/94
                                CHAMPUS DRG INQUIRY
ADMIT DATE 102992      DSCHG DATE 040793      PROV 746002164782290000
DIAG: 1 3439  2 34590 3 37775 4 3314  5 99675 6 V6121 7 5231  8 3181  9 7834

PROC: 1 0242  2 2431  3 2411  4 8931  5       6              CHAMPVA N

 LOS 160          CHGD 12832000   RQST OUT  Y      DSCHG STAT 01
 AGE 015          SEX M           DOB 091960       ADMIT DIAG 64421

DIAG (ANY)          DIAG (2ND)          PROC USED 0242
MDC 001 DISEASES & DISORDERS OF THE NERVOUS SYSTEM
DRG 003 CRANIOTOMY AGE 0-17
GROUPER MESSAGE: RECORD GROUPED
                 GROUPER VERSION 100
                                CHILD LABOR          .00    CHILD NONLB          .00
M.S.A.                  7240    TEACH FACTOR       .4021    COST CUTOFF    40,100.00
DRG WEIGHT           2.7901     DRG AVG LOS          5.4    PER DIEM AMT    1,529.08
SHORT DAY CUTOFF          1     WAGE INDEX         .8448    BASE DRG AMT    8,257.07
LONG DAY CUTOFF          37     LABOR AMT       2,354.67    OUTLIER AMT   112,845.12
OUTLIER DAY             123     NON LABOR         970.20    TEACHING AMT   48,695.19
PRICER MESSAGE:  PRICED LONG OUTLIER                        ALLOWED AMT   169,797.38

PF1: EDIT   PF2: EDIT + GROUP   PF3: PRICE   PF4: DESC   ENTER: ALL  CLEAR: END
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Post-It™ brand fax transmittal memo 7671 | # of pages ▸ 1

To Cophulone Rodgers	From Bill Dennis
Co. WHMC	Co. WPS/CHAMPUS
Dept. HSE	Phone # 545-9078
Fax # 670-6983 2-5141	Fax #

SAMPLE... CALCULATIONS for Graduate Thesis.

CHAMPUS

DRG WORKSHEET

PATIENT NAME Reader's Reference # 14,885 SSAN# ___

AGE OF PATIENT ___ DATE OF BIRTH 17 Jul 1959

MALE X FEMALE ___

HOSPITAL University Hospital (University of Texas Medical School/Cen

STREET ADDRESS 7703 Floyd Curl Drive

CITY, STATE, ZIP San Antonio, Texas 78284

HOSPITAL PROVIDER # 746600 2164 78229 000

DIAGNOSIS CODES 73810 36089 9060 V51 ___

PROCEDURES 8675 2193 8689 8605 ___

LENGTH OF STAY 147

DRG NUMBER 217

LONG STAY CUT OFF DAYS 38

AVERAGE GEOM MEAN LENGTH OF STAY 6.3

COST CUT OFF 40,100

PER DIEM 1197.53

BASE DRG 7,544.46

ANY OUTLIER? Cost and Long Stay : Cost = 42,037.32 Charg = 78,318.1

TEACHING .4021

TOTAL ALLOWANCE WITH ALL FACTORS INCLUDED 120,388.75

PER DIEM (WHEN LOS IS MET)

BASE DRG (WHEN LOS IS NOT MET)

Admission Date 14 Jan - 10 Jun 93

Amount Charged 150,234.00

```
KES10B1                    WISCONSIN PHYSICIANS SERVICE                    3/24/94
                              CHAMPUS DRG INQUIRY
ADMIT DATE 011493      DSCHG DATE 061093      PROV 7460021647822900000
DIAG: 1 73810 2 36089 3 9060  4 V51    5        6        7        8        9

PROC: 1 8675  2 2183  3 8689  4 8605  5        6              CHAMPVA N

 LOS 147          CHGD 15023400    RQST OUT  Y      DSCHG STAT 01
 AGE 034          SEX M            DOB 071759       ADMIT DIAG 73810

DIAG (ANY)          DIAG (2ND)          PROC USED 8675
MDC 008 DISEASES & DISORDERS OF THE MUSCULOSKELETAL SYSTEM CONN TISSUE
DRG 217 WND DEBRID & SKN GRFT EXCEPT HAND,FOR MUSCSKELET & CONN TISS DIS
GROUPER MESSAGE: RECORD GROUPED
                 GROUPER VERSION 100
                                 CHILD LABOR          .00    CHILD NONLB          .00
M.S.A.                  7240     TEACH FACTOR       .4021    COST CUTOFF    40,100.00
DRG WEIGHT           2.5493      DRG AVG LOS          6.3    PER DIEM AMT    1,197.53
SHORT DAY CUTOFF          1      WAGE INDEX         .8448    BASE DRG AMT    7,544.44
LONG DAY CUTOFF          38      LABOR AMT      2,354.67     OUTLIER AMT    78,317.59
OUTLIER DAY             109      NON LABOR        970.20     TEACHING AMT   34,525.12
PRICER MESSAGE:  PRICED LONG OUTLIER                        ALLOWED AMT   120,387.15

PF1: EDIT   PF2: EDIT + GROUP   PF3: PRICE   PF4: DESC   ENTER: ALL   CLEAR: END
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02/02/94 14:27

Post-it™ brand fax transmittal memo 7671 | # of pages ▸ 1

To	Cathlene Rodgers	From	Bill Dennis
Co.	WHMC	Co.	WPS/CHAMPUS
Dept.	HSE	Phone #	545-9078
Fax #	670-6983 2-5141	Fax #	

SAMPLE -- Calculations for Graduate Thesis.

CHAMPUS

DRG WORKSHEET

KR 17,855

PATIENT NAME Reader's Reference # 17,855 SSAN# ___

AGE OF PATIENT ___ DATE OF BIRTH 7 Sep 1933

MALE ___ FEMALE X

HOSPITAL University Hospital (University of Texas Medical School/Cente

STREET ADDRESS 7703 Floyd Curl Drive

CITY, STATE, ZIP San Antonio, Texas 78284

HOSPITAL PROVIDER # 74600 2164 78229 000

DIAGNOSIS CODES 1974 1963 V1044 53291 2880, E9443 (CONBAR

PROCEDURES 9925 8762 3893 3894 4311, 4414 CONBAR

LENGTH OF STAY 144

DRG NUMBER 172

LONG STAY CUT OFF DAYS 37

AVERAGE GEOM MEAN LENGTH OF STAY 5.4

COST CUT OFF 40,100

PER DIEM 963.35

BASE DRG 5,202.08

ANY OUTLIER? Cost = 38,561.16; Long Stay = 61,846.92

TEACHING .4021

TOTAL ALLOWANCE WITH ALL FACTORS INCLUDED 94,009.40

PER DIEM (WHEN LOS IS MET)

BASE DRG (WHEN LOS IS NOT MET)

Admission Date 19 Feb - 13 Jul 1993

Amount Charged 142,992.00

166

```
KES10B1                    WISCONSIN PHYSICIANS SERVICE                    3/24/94
                              CHAMPUS DRG INQUIRY
ADMIT DATE 021993      DSCHG DATE 071393      PROV 746002164782290000
DIAG: 1 1974  2 1963  3 V1044 4 53291 5 2880  6 E9443 7 7806  8 53190 9 4019

PROC: 1 9925  2 8762  3 3893  4 3894  5 4311  6 4414        CHAMPVA N

 LOS 144          CHGD 14299200    RQST OUT  Y      DSCHG STAT 01
 AGE 060          SEX F            DOB 090733       ADMIT DIAG 1974

DIAG (ANY)          DIAG (2ND)          PROC USED
MDC 006 DISEASES & DISORDERS OF THE DIGESTIVE SYSTEM
DRG 172 DIGESTIVE MALIGNANCY W CC
GROUPER MESSAGE: RECORD GROUPED
                 GROUPER VERSION 100
                              CHILD LABOR          .00    CHILD NONLB          .00
M.S.A.                  7240  TEACH FACTOR       .4021    COST CUTOFF   40,100.00
DRG WEIGHT           1.7578   DRG AVG LOS          5.4    PER DIEM AMT     963.34
SHORT DAY CUTOFF          1   WAGE INDEX         .8448    BASE DRG AMT   5,202.06
LONG DAY CUTOFF          37   LABOR AMT       2,354.67    OUTLIER AMT   61,846.00
OUTLIER DAY             107   NON LABOR         970.20    TEACHING AMT  26,960.02
PRICER MESSAGE:  PRICED LONG OUTLIER                      ALLOWED AMT   94,000.00

PF1: EDIT   PF2: EDIT + GROUP   PF3: PRICE   PF4: DESC   ENTER: ALL  CLEAR: END
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02/02/94 14:27 [redacted]

Post-It™ brand fax transmittal memo 7671 | # of pages ▸ 1

To Cophalone Rodgers	From Bill Dennis
Co. WHMC	Co. WPS/CHAMPUS
Dept. HSE	Phone # 545-9078
Fax # 670-6983 2-5141	Fax #

SAMPLE - Calculations for Graduate Thesis.

CHAMPUS

DRG WORKSHEET

PATIENT NAME Reader's Reference # 22,024 SSAN# ___

AGE OF PATIENT ___ DATE OF BIRTH 30 Aug 1990

MALE X FEMALE ___

HOSPITAL University Hospital (University of Texas Medical School/Cent

STREET ADDRESS 7703 Floyd Curl Drive

CITY, STATE, ZIP San Antonio, Texas 78284

HOSPITAL PROVIDER # 74600 2164 78229 000

DIAGNOSIS CODES 587 40390 51881 5119 2873, 2859 (on back

PROCEDURES 5311 3891 5498 5493 4319, 9915 (on back

LENGTH OF STAY 68

DRG NUMBER 315

LONG STAY CUT OFF DAYS 37

AVERAGE GEOM MEAN LENGTH OF STAY 5.0

COST CUT OFF 40,100

PER DIEM 1234.73

BASE DRG 6,173.60

ANY OUTLIER? Long Stay = 22,906.22

TEACHING .4021

TOTAL ALLOWANCE WITH ALL FACTORS INCLUDED 40,856.22

PER DIEM (WHEN LOS IS MET)

BASE DRG (WHEN LOS IS NOT MET)

Admission DATE 21 Jul - 27 Sep 93

Amount Charged 54,534.00

168

KES10B1 WISCONSIN PHYSICIANS SERVICE 3/24/94
CHAMPUS DRG INQUIRY

ADMIT DATE 072193 DSCHG DATE 092793 PROV 746002164782290000
DIAG: 1 587 2 40390 3 51881 4 5119 5 2873 6 2859 7 7823 8 7895 9 6822

PROC: 1 5311 2 3891 3 5498 4 5493 5 4319 6 9915 CHAMPVA N

LOS 068 CHGD 05453600 RQST OUT Y DSCHG STAT 01
AGE 003 SEX M DOB 083090 ADMIT DIAG 587

DIAG (ANY) DIAG (2ND) PROC USED 5493
MDC 011 DISEASES & DISORDERS OF THE KIDNEY & URINARY TRACT
DRG 315 OTHER KIDNEY & URINARY TRACT O.R. PROCEDURES
GROUPER MESSAGE: RECORD GROUPED
GROUPER VERSION 100

		CHILD LABOR	.00	CHILD NONLB	.00
M.S.A.	7240	TEACH FACTOR	.4021	COST CUTOFF	40,100.00
DRG WEIGHT	2.0861	DRG AVG LOS	5.0	PER DIEM AMT	1,234.72
SHORT DAY CUTOFF	1	WAGE INDEX	.8448	BASE DRG AMT	6,173.64
LONG DAY CUTOFF	37	LABOR AMT	2,354.67	OUTLIER AMT	22,965.73
OUTLIER DAY	31	NON LABOR	970.20	TEACHING AMT	11,716.94
PRICER MESSAGE:	PRICED LONG OUTLIER			ALLOWED AMT	40,856.31

PF1: EDIT PF2: EDIT + GROUP PF3: PRICE PF4: DESC ENTER: ALL CLEAR: END

Post-it™ brand fax transmittal memo 7671 | # of pages ▸ 1

To Cophalone Rodgers	From Bill Dennis
Co. WHMC	Co. WPS/CHAMPUS
Dept. HSE	Phone # 545-9078
Fax # 670-6983 2-5141	Fax #

SAMPLE -- Calculations for Graduate Thesis.

CHAMPUS

DRG WORKSHEET

PATIENT NAME Reader's Reference # 19,663 SSAN# ___

AGE OF PATIENT ___ DATE OF BIRTH 16 Dec 1959

MALE ___ FEMALE X

HOSPITAL University Hospital (University of Texas Medical School/Cent

STREET ADDRESS 7703 Floyd Curl Drive

CITY, STATE, ZIP San Antonio, Texas 78284

HOSPITAL PROVIDER # 74600 2164 78229 000

DIAGNOSIS CODES 64421 V270 V1589 V120 V174, V171

PROCEDURES 7359 8878 9921 7532 ___

LENGTH OF STAY 51

DRG NUMBER 373

LONG STAY CUT OFF DAYS 6

AVERAGE GEOM MEAN LENGTH OF STAY 1.9

COST CUT OFF 40,100

PER DIEM 623.50

BASE DRG 1184.66

ANY OUTLIER? Long Stay = 16,839.61

TEACHING .4021

TOTAL ALLOWANCE WITH ALL FACTORS INCLUDED 25,204.82/100

PER DIEM (WHEN LOS IS MET)

BASE DRG (WHEN LOS IS NOT MET)

Admission DATE 5 Oct - 25 Nov 92

Amount Charged 50,643.00 ✓

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KES10B1                    WISCONSIN PHYSICIANS SERVICE                    3/23/94
                              CHAMPUS DRG INQUIRY
ADMIT DATE 100592      DSCHG DATE 112592      PROV 746002164782290000
DIAG: 1 64421 2 V270  3 V1589 4 V120  5 V174  6 V171  7       8       9

PROC: 1 7359  2 8878  3 9921  4 7532  5       6              CHAMPVA N

 LOS 051          CHGD 05064300   RQST OUT  Y      DSCHG STAT 01
 AGE 034          SEX F           DOB 121659       ADMIT DIAG 64421

DIAG (ANY)          DIAG (2ND)          PROC USED
MDC 014 PREGNANCY, CHILDBIRTH & THE PUERPERIUM
DRG 373 VAGINAL DELIVERY W/O COMPLICATING DIAGNOSES
GROUPER MESSAGE: RECORD GROUPED
                 GROUPER VERSION 100
                              CHILD LABOR          .00    CHILD NONLB          .00
M.S.A.                 7240   TEACH FACTOR       .4021    COST CUTOFF   40,100.00
DRG WEIGHT           .4003    DRG AVG LOS          1.9    PER DIEM AMT     623.50
SHORT DAY CUTOFF        1     WAGE INDEX         .8448    BASE DRG AMT   1,184.65
LONG DAY CUTOFF         6     LABOR AMT      2,354.67     OUTLIER AMT   16,834.50
OUTLIER DAY            45     NON LABOR        970.20     TEACHING AMT   7,245.50
PRICER MESSAGE:  PRICED LONG OUTLIER                      ALLOWED AMT   25,264.65

PF1: EDIT   PF2: EDIT + GROUP   PF3: PRICE   PF4: DESC   ENTER: ALL  CLEAR: END
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To Cophalone Rodgers	From Bill Dennis
Co. WHMC	Co. WPS/CHAMPUS
Dept. HSE	Phone # 545-9078
Fax # 670-6983 ~~2-5141~~	Fax #

SAMPLE -- Calculations for Graduate Thesis.

CHAMPUS

DRG WORKSHEET

PATIENT NAME Readers Reference # 21,094 SSAN: ---

AGE OF PATIENT _____ DATE OF BIRTH 7 Oct 1991

MALE X FEMALE _____

HOSPITAL University Hospital (University of Texas Medical School/Cente

STREET ADDRESS 7703 Floyd Curl Drive

CITY, STATE, ZIP San Antonio, Texas 78284

HOSPITAL PROVIDER # 74600 2164 78229 000

DIAGNOSIS CODES 3564 7803 7961 7813 51881, 5191 ConBack

PROCEDURES 8411 8321 4466 4469 4502, 545 ConBack

LENGTH OF STAY 44

DRG NUMBER 7

LONG STAY CUT OFF DAYS 38

AVERAGE GEOM MEAN LENGTH OF STAY 6.4

COST CUT OFF 40,100

PER DIEM 1241.94

BASE DRG 7,948.42

ANY OUTLIER? Longstay = 4,470.99

TEACHING .4021

TOTAL ALLOWANCE WITH ALL FACTORS INCLUDED 17,413.26

PER DIEM (WHEN LOS IS MET)

BASE DRG (WHEN LOS IS NOT MET)

Admission Date 3 Jun - 17 Jul '93

Amount charged 35,288.00

```
KES10B1                    WISCONSIN PHYSICIANS SERVICE                    3/24/94
                              CHAMPUS DRG INQUIRY
ADMIT DATE 060393      DSCHG DATE 071793      PROV 746002164782290000
DIAG: 1 3564  2 7803  3 7961  4 7813  5 51881 6 5191  7 5070  8 7882  9 99662

PROC: 1 0411  2 8321  3 4466  4 4469  5 4502  6 545          CHAMPVA N

 LOS 044          CHGD 03528800    RQST OUT  Y      DSCHG STAT 01
 AGE 002          SEX M            DOB 100791       ADMIT DIAG 3564

DIAG (ANY)          DIAG (2ND)          PROC USED 8321
MDC 001 DISEASES & DISORDERS OF THE NERVOUS SYSTEM
DRG 007 PERIPH & CRANIAL NERVE & OTHER NERV SYST PROC W CC
GROUPER MESSAGE: RECORD GROUPED
                 GROUPER VERSION 100
                              CHILD LABOR          .00    CHILD NONLB          .00
M.S.A.                  7240  TEACH FACTOR       .4021    COST CUTOFF   40,100.00
DRG WEIGHT           2.6858   DRG AVG LOS          6.4    PER DIEM AMT   1,241.93
SHORT DAY CUTOFF          1   WAGE INDEX         .8448    BASE DRG AMT   7,948.41
LONG DAY CUTOFF          38   LABOR AMT       2,354.67    OUTLIER AMT    4,470.90
OUTLIER DAY               6   NON LABOR         970.20    TEACHING AMT   4,993.80
PRICER MESSAGE:  PRICED LONG OUTLIER                      ALLOWED AMT   17,413.11

PF1: EDIT   PF2: EDIT + GROUP   PF3: PRICE   PF4: DESC   ENTER: ALL  CLEAR: END
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Post-It™ brand fax transmittal memo 7671 | # of pages ▸ 1

To Cophlone Rodgers	From Bill Dennis
Co. WHMC	Co. WPS/CHAMPUS
Dept. HSE	Phone # 545-9078
Fax # 670-6983 2-5141	Fax #

SAMPLE... Calculations for Graduate Sys Thesis.

CHAMPUS

DRG WORKSHEET

PATIENT NAME Reader's Reference # 19,455 SSAN:

AGE OF PATIENT _____ DATE OF BIRTH 19 Sep 1960

MALE _____ FEMALE X

HOSPITAL University Hospital (University of Texas Medical School/Cen

STREET ADDRESS 7703 Floyd Curl Drive

CITY, STATE, ZIP San Antonio, Texas 78284

HOSPITAL PROVIDER # 74600 2164 78229 000

DIAGNOSIS CODES 64421 64271 64891 65221 65421, 64661 Combined

PROCEDURES 7253 736 8872 7309 7532

LENGTH OF STAY 36

DRG NUMBER 372

LONG STAY CUT OFF DAYS 12

AVERAGE GEOM MEAN LENGTH OF STAY 2.6

COST CUT OFF 40,100

PER DIEM 653.00

BASE DRG 1,697.82

ANY OUTLIER? Long Stay = 9,403.32

TEACHING .4021

TOTAL ALLOWANCE WITH ALL FACTORS INCLUDED 15,564.92

PER DIEM (WHEN LOS IS MET)

BASE DRG (WHEN LOS IS NOT MET)

Admission DATE 23 Jun - 29 Jul 1993

Amount charged 35,748.00

```
KES10B1                    WISCONSIN PHYSICIANS SERVICE                    3/24/94
                              CHAMPUS DRG INQUIRY
ADMIT DATE 062393      DSCHG DATE 072993      PROV 746002164782290000
DIAG: 1 64421 2 64271 3 64891 4 65221 5 65421 6 64661 7 65631 8 64861 9 64821

PROC: 1 7253  2 736   3 8872  4 7309  5 7532  6              CHAMPVA N

 LOS 036          CHGD 03574800    RQST OUT  Y      DSCHG STAT 01
 AGE 033          SEX F            DOB 091960       ADMIT DIAG 64421

DIAG (ANY) 64271   DIAG (2ND)          PROC USED
MDC 014 PREGNANCY, CHILDBIRTH & THE PUERPERIUM
DRG 372 VAGINAL DELIVERY W COMPLICATING DIAGNOSES
GROUPER MESSAGE: RECORD GROUPED
                 GROUPER VERSION 100
                              CHILD LABOR          .00    CHILD NONLB          .00
M.S.A.                 7240   TEACH FACTOR       .4021    COST CUTOFF   40,100.00
DRG WEIGHT            .5737   DRG AVG LOS          2.6    PER DIEM AMT     653.00
SHORT DAY CUTOFF          1   WAGE INDEX         .8448    BASE DRG AMT   1,697.81
LONG DAY CUTOFF          12   LABOR AMT      2,354.67    OUTLIER AMT    9,403.20
OUTLIER DAY              24   NON LABOR        970.20    TEACHING AMT   4,463.71
PRICER MESSAGE:  PRICED LONG OUTLIER                     ALLOWED AMT   15,564.72

PF1: EDIT   PF2: EDIT + GROUP   PF3: PRICE   PF4: DESC   ENTER: ALL  CLEAR: END
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02/02/94 14:17 [redacted] #003

Post-it™ brand fax transmittal memo 7671 | # of pages ▸ 1

To Cophlone Rodgers	From Bill Dennis
Co. WHMC	Co. WPS/CHAMPUS
Dept. HSE	Phone # 545-9078
Fax # 670-6983 2-5141	Fax #

SAMPLE -- Calculations for Graduate Thesis.

CHAMPUS

DRG WORKSHEET

PATIENT NAME Readers Reference # 16,612 SSAN# ___

AGE OF PATIENT ___ DATE OF BIRTH 4 JUN 1919

MALE X FEMALE ___

HOSPITAL University Hospital (University of Texas Medical School/Cente

STREET ADDRESS 7703 Floyd Curl Drive

CITY, STATE, ZIP SAN ANTONIO, TEXAS 78284

HOSPITAL PROVIDER # 74600 2164 78229 000

DIAGNOSIS CODES 9985 1965 04105 V1051 ___

PROCEDURES 540 9921 ___ ___ ___

LENGTH OF STAY 5

DRG NUMBER 415

LONG STAY CUT OFF DAYS 40

AVERAGE GEOM MEAN LENGTH OF STAY 8.8

COST CUT OFF 40,100

PER DIEM 1,228.59

BASE DRG 10,811.67

ANY OUTLIER? NO

TEACHING .4021

TOTAL ALLOWANCE WITH ALL FACTORS INCLUDED 15,159.04

PER DIEM (WHEN LOS IS MET)

BASE DRG (WHEN LOS IS NOT MET)

Admission DATE 2-7 JUL 93

Amount charged 5,170.00

176

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KES10B1                    WISCONSIN PHYSICIANS SERVICE                    3/23/94
                              CHAMPUS DRG INQUIRY
ADMIT DATE 070293      DSCHG DATE 070793      PROV 746002164782290000
DIAG: 1 9985  2 1965  3 04105 4        5 V1051 6        7        8        9

PROC: 1 540   2 9921  3        4        5        6             CHAMPVA N

 LOS 005          CHGD 00511000    RQST OUT  Y      DSCHG STAT 01
 AGE 074          SEX M            DOB 060419       ADMIT DIAG 9985

DIAG (ANY)          DIAG (2ND)          PROC USED 540
MDC 018 INFECTIOUS & PARASITIC DISEASES, SYSTEMIC OR UNSPECIFIED SITES.
DRG 415 O.R. PROCEDURE FOR INFECTIOUS & PARASITIC DISEASES
GROUPER MESSAGE:  RECORD GROUPED
                  GROUPER VERSION 100
                              CHILD LABOR          .00     CHILD NONLB          .00
M.S.A.                  7240  TEACH FACTOR       .4021     COST CUTOFF   40,100.00
DRG WEIGHT           3.6533   DRG AVG LOS          8.8     PER DIEM AMT   1,228.59
SHORT DAY CUTOFF          1   WAGE INDEX         .8448     BASE DRG AMT  10,811.64
LONG DAY CUTOFF          40   LABOR AMT      2,354.67     OUTLIER AMT          .00
OUTLIER DAY               0   NON LABOR        970.20     TEACHING AMT   4,347.36
PRICER MESSAGE:  PRICED NO OUTLIER                       ALLOWED AMT   15,159.00

PF1: EDIT   PF2: EDIT + GROUP   PF3: PRICE   PF4: DESC   ENTER: ALL  CLEAR: END
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Post-it™ brand fax transmittal memo 7671 | # of pages ▸ 1

To	Caroline Rodgers	From	Bill Dennis
Co.	WHMC	Co.	WPS/CHAMPUS
Dept.	HSE	Phone #	545-9078
Fax #	670-6983 2-5141	Fax #	

SAMPLE -- Calculations for Graduate Thesis.

CHAMPUS

RR 24,588

DRG WORKSHEET

PATIENT NAME Readers Reference # 24,588 SSAN#

AGE OF PATIENT _____ DATE OF BIRTH 17 Mar 1961

MALE _____ FEMALE X

HOSPITAL University Hospital (University of Texas Medical School/Center

STREET ADDRESS 7703 Floyd Curl Drive

CITY, STATE, ZIP SAN Antonio, Texas 78284

HOSPITAL PROVIDER # 74600 2164 78229 000

DIAGNOSIS CODES 7171 71749 V4589 _____ _____

PROCEDURES 8026 8155 _____ _____ _____

LENGTH OF STAY 4

DRG NUMBER 209

LONG STAY CUT OFF DAYS 23

AVERAGE GEOM MEAN LENGTH OF STAY 7.7

COST CUT OFF 40,100

PER DIEM 1103.29

BASE DRG 8,495.33

ANY OUTLIER? NO

TEACHING .4021

TOTAL ALLOWANCE WITH ALL FACTORS INCLUDED 11,911.30

PER DIEM (WHEN LOS IS MET)

BASE DRG (WHEN LOS IS NOT MET)

Admission DATE 26-30 Jul 1993

Amount Charged 31,524.00

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KES10B1                    WISCONSIN PHYSICIANS SERVICE                    3/24/94
                              CHAMPUS DRG INQUIRY
ADMIT DATE 072693      DSCHG DATE 073093      PROV 7460021647822900000
DIAG: 1 7171   2 71749 3 V4589 4        5        6        7        8        9

PROC: 1 8026   2 8155  3        4        5        6              CHAMPVA N

 LOS 004          CHGD 00352400    RQST OUT  Y      DSCHG STAT 01
 AGE 033          SEX F            DOB 031791       ADMIT DIAG 7171

DIAG (ANY)          DIAG (2ND)          PROC USED 8155
MDC 008 DISEASES & DISORDERS OF THE MUSCULOSKELETAL SYSTEM CONN TISSUE
DRG 209 MAJOR JOINT & LIMB REATTACHMENT PROCEDURES OF LOWER EXTREMITY
GROUPER MESSAGE: RECORD GROUPED
                 GROUPER VERSION 100
                              CHILD LABOR          .00    CHILD NONLB          .00
M.S.A.                  7240  TEACH FACTOR       .4021    COST CUTOFF   40,100.00
DRG WEIGHT           2.8706   DRG AVG LOS          7.7    PER DIEM AMT   1,103.28
SHORT DAY CUTOFF          2   WAGE INDEX         .8448    BASE DRG AMT   8,495.31
LONG DAY CUTOFF          23   LABOR AMT       2,354.67    OUTLIER AMT          .00
OUTLIER DAY               0   NON LABOR         970.20    TEACHING AMT   3,415.96
PRICER MESSAGE:  PRICED NO OUTLIER                       ALLOWED AMT   11,911.27

PF1: EDIT   PF2: EDIT + GROUP   PF3: PRICE   PF4: DESC   ENTER: ALL   CLEAR: END
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02/02/94 14:27

Post-it™ brand fax transmittal memo 7671 | # of pages ▸ 1

To Cathlene Rodgers	From Bill Dennis
Co. WHMC	Co. WPS/CHAMPUS
Dept. HSE	Phone # 545-9078
Fax # 670-6983	Fax #

2-5141

SAMPLE -- Calculations for Graduate Thesis.

CHAMPUS

DRG WORKSHEET

PATIENT NAME Readers Reference # 20,043 SSAN#: ___

AGE OF PATIENT _____ DATE OF BIRTH 14 Apr 1966

MALE ____ FEMALE X

HOSPITAL University Hospital (University of Texas Medical School/Cen

STREET ADDRESS 7703 Floyd Curl Drive

CITY, STATE, ZIP San Antonio, Texas 78284

HOSPITAL PROVIDER # 74600 2164 78229 000

DIAGNOSIS CODES 66901 66221 V270 ____ ____

PROCEDURES 721 ____ ____ ____ ____

LENGTH OF STAY 3

DRG NUMBER 373

LONG STAY CUT OFF DAYS 6

AVERAGE GEOM MEAN LENGTH OF STAY 1.9

COST CUT OFF 40,100

PER DIEM 623.50

BASE DRG 4184.60

ANY OUTLIER? NO

TEACHING 4021

TOTAL ALLOWANCE WITH ALL FACTORS INCLUDED 1,661.01

PER DIEM (WHEN LOS IS MET)

BASE DRG (WHEN LOS IS NOT MET)

Admission Date 21 - 24 Jul 73

Amount charged 2,979.00

V

1 of 2

KES10B1 WISCONSIN PHYSICIANS SERVICE 3/23/94
CHAMPUS DRG INQUIRY

ADMIT DATE 072193 DSCHG DATE 072493 PROV 746002164782290000
DIAG: 1 66901 2 66221 3 V270 4 5 6 7 8 9

PROC: 1 721 2 3 4 5 6 CHAMPVA N

LOS 003 CHGD 00297900 RQST OUT Y DSCHG STAT 01
AGE 027 SEX F DOB 041466 ADMIT DIAG 66901

DIAG (ANY) DIAG (2ND) PROC USED
MDC 014 PREGNANCY, CHILDBIRTH & THE PUERPERIUM
DRG 373 VAGINAL DELIVERY W/O COMPLICATING DIAGNOSES
GROUPER MESSAGE: RECORD GROUPED
GROUPER VERSION 100

		CHILD LABOR	.00	CHILD NONLB	.00
M.S.A.	7240	TEACH FACTOR	.4021	COST CUTOFF	40,100.00
DRG WEIGHT	.4003	DRG AVG LOS	1.9	PER DIEM AMT	623.50
SHORT DAY CUTOFF	1	WAGE INDEX	.8448	BASE DRG AMT	1,184.65
LONG DAY CUTOFF	6	LABOR AMT	2,354.67	OUTLIER AMT	.00
OUTLIER DAY	0	NON LABOR	970.20	TEACHING AMT	476.34
PRICER MESSAGE:	PRICED NO OUTLIER			ALLOWED AMT	1,660.99

PF1: EDIT PF2: EDIT + GROUP PF3: PRICE PF4: DESC ENTER: ALL CLEAR: END

Post-it™ brand fax transmittal memo 7671 | # of pages ▸ 1

To	Cophlone Rodgers	From	Bill Dennis
Co.	WHMC	Co.	WPS/CHAMPUS
Dept.	HSE	Phone #	545-9078
Fax #	670-6983 2-5141	Fax #	

SAMPLE... Calculations for Graduate Thesis.

CHAMPUS

RA 408

DRG WORKSHEET

PATIENT NAME Readers Reference # 408 SSAN# _____

AGE OF PATIENT _____ DATE OF BIRTH 12 Aug 1915

MALE X FEMALE _____

HOSPITAL University Hospital (University of Texas Medical School/Center)

STREET ADDRESS 7703 Floyd Curl Drive

CITY, STATE, ZIP San Antonio, Texas 78284

HOSPITAL PROVIDER # 746002164 78229 000 = V108

DIAGNOSIS CODES 5070 30390 2900 7803 2809 4139.1

PROCEDURES N/A _____ _____ _____ _____

LENGTH OF STAY 3

DRG NUMBER 79

LONG STAY CUT OFF DAYS 40

AVERAGE GEOM MEAN LENGTH OF STAY 8.1

COST CUT OFF 40,100

PER DIEM 942.05

BASE DRG 6,820.59

ANY OUTLIER? NO

TEACHING .4021

TOTAL ALLOWANCE WITH ALL FACTORS INCLUDED 9,563.15

PER DIEM (WHEN LOS IS MET)

BASE DRG (WHEN LOS IS NOT MET)

Admission Date 20-29 Apr 93

Amount Charged 2,331.00 V

KES10B1 WISCONSIN PHYSICIANS SERVICE 3/24/94
CHAMPUS DRG INQUIRY

ADMIT DATE 042693 DSCHG DATE 042993 PROV 7460021647822900000
DIAG: 1 5070 2 30390 3 2900 4 7803 5 2809 6 4139 7 V1083 8 9

PROC: 1 2 3 4 5 6 CHAMPVA N

LOS 003 CHGD 00233100 RQST OUT Y DSCHG STAT 01
AGE 078 SEX M DOB 081215 ADMIT DIAG 5070

DIAG (ANY) DIAG (2ND) PROC USED
MDC 004 DISEASES & DISORDERS OF THE RESPIRATORY SYSTEM
DRG 079 RESPIRATORY INFECTIONS & INFLAMMATIONS AGE >17 W CC
GROUPER MESSAGE: RECORD GROUPED
GROUPER VERSION 100

		CHILD LABOR	.00	CHILD NONLB	.00
M.S.A.	7240	TEACH FACTOR	.4021	COST CUTOFF	40,100.00
DRG WEIGHT	2.3047	DRG AVG LOS	8.1	PER DIEM AMT	842.04
SHORT DAY CUTOFF	1	WAGE INDEX	.8449	BASE DRG AMT	6,820.57
LONG DAY CUTOFF	40	LABOR AMT	2,354.67	OUTLIER AMT	.00
OUTLIER DAY	0	NON LABOR	970.20	TEACHING AMT	2,742.55
PRICER MESSAGE:	PRICED NO OUTLIER			ALLOWED AMT	9,563.12

PF1: EDIT PF2: EDIT + GROUP PF3: PRICE PF4: DESC ENTER: ALL CLEAR: END

02/02/94 14:27 ☎210 545 9078 BILL DENNIS 1174/61

Post-it™ brand fax transmittal memo 7671 | # of pages ▸ 1

To	Cathlene Rodgers	From	Bill Dennis
Co.	WHMC	Co.	WPS/CHAMPUS
Dept.	HSE	Phone #	545-9078
Fax #	670-6983 2-5141	Fax #	

SAMPLE -- Calculations for Graduate Thesis.

CHAMPUS

DRG WORKSHEET

PATIENT NAME Reader's Reference # 16,054 SSAN: ---

AGE OF PATIENT _____ DATE OF BIRTH 30 Nov 1930

MALE X FEMALE _____

HOSPITAL University Hospital (University of Texas Medical School/Cente

STREET ADDRESS 7703 Floyd Curl Drive

CITY, STATE, ZIP SAN ANTONIO, TEXAS 78284

HOSPITAL PROVIDER # 74600 2164 78229 000

DIAGNOSIS CODES 185 _____ _____ _____ _____

PROCEDURES 6062 5794 _____ _____ _____

LENGTH OF STAY 4

DRG NUMBER 335

LONG STAY CUT OFF DAYS 14

AVERAGE GEOM MEAN LENGTH OF STAY 6.2

COST CUT OFF 40,100

PER DIEM 76.8.78

BASE DRG 4,706.45

ANY OUTLIER? No

TEACHING .4021

TOTAL ALLOWANCE WITH ALL FACTORS INCLUDED 6,683.04

PER DIEM (WHEN LOS IS MET)

BASE DRG (WHEN LOS IS NOT MET)

Admission DATE 10-14 Feb 93

Amount Charged 4,088.00 ✓

184

KES10B1 WISCONSIN PHYSICIANS SERVICE 3/23/94

CHAMPUS DRG INQUIRY

ADMIT DATE 021093 DSCHG DATE 021493 PROV 746002164782290000

DIAG: 1 185 2 3 4 5 6 7 8 9

[redacted]OC: 1 6062 2 5794 3 4 5 6 CHAMPVA N

LOS 004 CHGD 00408800 RQST OUT Y DSCHG STAT 01

AGE 063 SEX M DOB 113030 ADMIT DIAG 185

DIAG (ANY) DIAG (2ND) PROC USED 6062

MDC 012 DISEASES & DISORDERS OF THE MALE REPRODUCTIVE SYSTEM

DRG 335 MAJOR MALE PELVIC PROCEDURES W/O CC

GROUPER MESSAGE: RECORD GROUPED

GROUPER VERSION 100

		CHILD LABOR	.00	CHILD NONLB	.00
M.S.A.	7240	TEACH FACTOR	.4021	COST CUTOFF	40,100.00
DRG WEIGHT	1.6106	DRG AVG LOS	6.2	PER DIEM AMT	768.78
SHORT DAY CUTOFF	2	WAGE INDEX	.8448	BASE DRG AMT	4,766.44
LONG DAY CUTOFF	14	LABOR AMT	2,354.67	OUTLIER AMT	.00
OUTLIER DAY	0	NON LABOR	970.20	TEACHING AMT	1,916.58
PRICER MESSAGE:	PRICED NO OUTLIER			ALLOWED AMT	6,683.02

PF1: EDIT PF2: EDIT + GROUP PF3: PRICE PF4: DESC ENTER: ALL CLEAR: END

185

Post-It™ brand fax transmittal memo 7671 | # of pages ▸ 1

To	Cophlone Rodgers	From	Bill Dennis
Co.	WHMC	Co.	WPS/CHAMPUS
Dept.	HSE	Phone #	545-9078
Fax #	670-6983	Fax #	

2-5141

SAMPLE - Calculations for Graduate Thesis.

CHAMPUS

DRG WORKSHEET

PATIENT NAME Reader's Reference # 865 SSAN: ___

AGE OF PATIENT ___ DATE OF BIRTH 26 JAN 1937

MALE ___ FEMALE X

HOSPITAL University Hospital (University of Texas Medical School/Cen

STREET ADDRESS 7703 Floyd Curl Drive

CITY, STATE, ZIP SAN ANTONIO, TEXAS 78284

HOSPITAL PROVIDER # 74600 2164 78229 000

DIAGNOSIS CODES 486 49391 2873 ___ ___

PROCEDURES N/A ___ ___ ___ ___

LENGTH OF STAY 3

DRG NUMBER 89

LONG STAY CUT OFF DAYS 34

AVERAGE GEOM MEAN LENGTH OF STAY 4.9

COST CUT OFF 40,100

PER DIEM 746.71

BASE DRG 3,629.44

ANY OUTLIER? NO

TEACHING .4021

TOTAL ALLOWANCE WITH ALL FACTORS INCLUDED 5088.84

PER DIEM (WHEN LOS IS MET)

BASE DRG (WHEN LOS IS NOT MET)

Admission DATE 21-24 Feb 93

Amount Charged 3,085.00

180

KES10B1 WISCONSIN PHYSICIANS SERVICE 3/24/94
CHAMPUS DRG INQUIRY

ADMIT DATE 022193 DSCHG DATE 022493 PROV 746002164782290000
DIAG: 1 486 2 49391 3 2873 4 5 6 7 8 9

PROC: 1 2 3 4 5 6 CHAMPVA N

LOS 003 CHGD 00388500 RQST OUT Y DSCHG STAT 01
AGE 057 SEX F DOB 012637 ADMIT DIAG 486

DIAG (ANY) DIAG (2ND) PROC USED
MDC 004 DISEASES & DISORDERS OF THE RESPIRATORY SYSTEM
DRG 089 SIMPLE PNEUMONIA & PLEURISY AGE >17 W CC
GROUPER MESSAGE: RECORD GROUPED
GROUPER VERSION 100

		CHILD LABOR	.00	CHILD NONLB	.00
M.S.A.	7240	TEACH FACTOR	.4021	COST CUTOFF	40,100.00
DRG WEIGHT	1.2264	DRG AVG LOS	5.3	PER DIEM AMT	684.79
SHORT DAY CUTOFF	1	WAGE INDEX	.8448	BASE DRG AMT	3,629.43
LONG DAY CUTOFF	34	LABOR AMT	2,354.67	OUTLIER AMT	.00
OUTLIER DAY	0	NON LABOR	970.20	TEACHING AMT	1,459.39
PRICER MESSAGE:	PRICED NO OUTLIER			ALLOWED AMT	5,088.82

PF1: EDIT PF2: EDIT + GROUP PF3: PRICE PF4: DESC ENTER: ALL CLEAR: END

Post-it™ brand fax transmittal memo 7671 | # of pages ▸ 1

To Cophlone Rodgers	From Bill Dennis
Co. WHMC	Co. WPS/CHAMPUS
Dept. HSE	Phone # 545-9078
Fax # 670-6983 2-5141	Fax #

SAMPLE... Calculations for Graduate Thesis.

CHAMPUS

DRG WORKSHEET

PATIENT NAME Reader's Reference # 18,083 SSAN#

AGE OF PATIENT _____ DATE OF BIRTH 2 Apr 1952

MALE _____ FEMALE X

HOSPITAL University Hospital (University of Texas Medical School/Cente

STREET ADDRESS 7703 Floyd Curl Drive

CITY, STATE, ZIP SAN ANTONIO, TEXAS 78284

HOSPITAL PROVIDER # 74600 2164 78229 000

DIAGNOSIS CODES 6188 9975 2859 6258 6201

PROCEDURES 685 6561 7050 5789 5718, 5732

LENGTH OF STAY 2

DRG NUMBER 358

LONG STAY CUT OFF DAYS 14

AVERAGE GEOM MEAN LENGTH OF STAY 4

COST CUT OFF 40,000

PER DIEM 867.19

BASE DRG 3,468.74

ANY OUTLIER? NO

TEACHING .4021

TOTAL ALLOWANCE WITH ALL FACTORS INCLUDED 4843.52

PER DIEM (WHEN LOS IS MET)

BASE DRG (WHEN LOS IS NOT MET)

Admission DATE 23 25 Sep 93

Amount charged 1,980.00

KES10B1 WISCONSIN PHYSICIANS SERVICE 3/23/94

CHAMPUS DRG INQUIRY

ADMIT DATE 092393 DSCHG DATE 092593 PROV 746002164782290000

DIAG: 1 6188 2 9975 3 2859 4 6258 5 6201 6 7 8 9

MDC: 1 685 2 6561 3 7050 4 5789 5 5718 6 5732 CHAMPVA N

LOS 002 CHGD 00198600 RQST OUT Y DSCHG STAT 01

AGE 042 SEX F DOB 040252 ADMIT DIAG 6188

DIAG (ANY) DIAG (2ND) PROC USED 685

MDC 013 DISEASES & DISORDERS OF THE FEMALE REPRODUCTIVE SYSTEM

DRG 358 UTERINE & ADNEXA PROC FOR NON-MALIGNANCY W CC

GROUPER MESSAGE: RECORD GROUPED

GROUPER VERSION 100

		CHILD LABOR	.00	CHILD NONLB	.00
M.S.A.	7240	TEACH FACTOR	.4021	COST CUTOFF	40,100.00
DRG WEIGHT	1.1721	DRG AVG LOS	4.0	PER DIEM AMT	867.18
SHORT DAY CUTOFF	1	WAGE INDEX	.8448	BASE DRG AMT	3,468.73
LONG DAY CUTOFF	14	LABOR AMT	2,354.67	OUTLIER AMT	.00
OUTLIER DAY	0	NON LABOR	970.20	TEACHING AMT	1,394.77
PRICER MESSAGE:	PRICED NO OUTLIER			ALLOWED AMT	4,863.50

PF1: EDIT PF2: EDIT + GROUP PF3: PRICE PF4: DESC ENTER: ALL CLEAR: END

Post-it™ brand fax transmittal memo 7671 | # of pages ▸ 1

To Cophlone Rodgers	From Bill Dennis
Co. WHMC	Co. WPS/CHAMPUS
Dept. HSE	Phone # 545-9078
Fax # 670-6983 2-5141	Fax #

SAMPLE -- Calculations for Graduate Thesis.

CHAMPUS

DRG WORKSHEET

PATIENT NAME Reader's Reference # 599 SSAN# ___

AGE OF PATIENT ___ DATE OF BIRTH ___ Used 5-5-50

MALE ___ FEMALE ✓

HOSPITAL University Hospital (University of Texas Medical School/Cente

STREET ADDRESS 7703 Floyd Curl Drive

CITY, STATE, ZIP San Antonio, Texas 78284

HOSPITAL PROVIDER # 74600 2164 78229 000

DIAGNOSIS CODES 49121 4019 ___ ___ ___

PROCEDURES N/A ___ ___ ___ ___

LENGTH OF STAY 5

DRG NUMBER 88

LONG STAY CUT OFF DAYS 34

AVERAGE GEOM MEAN LENGTH OF STAY 4.9

COST CUT OFF 40,100

PER DIEM 6622.97

BASE DRG 3,248.56

ANY OUTLIER? No

TEACHING .4021

TOTAL ALLOWANCE WITH ALL FACTORS INCLUDED 4,554.81

PER DIEM (WHEN LOS IS MET)

BASE DRG (WHEN LOS IS NOT MET)

Admission DATE 13-18 Apr-93 ✓

Amount charged 3,885.00

190

KES10B1 WISCONSIN PHYSICIANS SERVICE 3/24/94

CHAMPUS DRG INQUIRY

ADMIT DATE 041393 DSCHG DATE 041893 PROV 746002164782290000

DIAG: 1 49121 2 4019 3 4 5 6 7 8 9

PROC: 1 2 3 4 5 6 CHAMPVA N

LOS 005 CHGD 00388500 RQST OUT Y DSCHG STAT 01

AGE 043 SEX F DOB 050550 ADMIT DIAG 49121

DIAG (ANY) DIAG (2ND) PROC USED

MDC 004 DISEASES & DISORDERS OF THE RESPIRATORY SYSTEM

DRG 088 CHRONIC OBSTRUCTIVE PULMONARY DISEASE

GROUPER MESSAGE: RECORD GROUPED

GROUPER VERSION 100

		CHILD LABOR	.00	CHILD NONLB	.00
M.S.A.	7240	TEACH FACTOR	.4021	COST CUTOFF	40,100.00
DRG WEIGHT	1.0977	DRG AVG LOS	4.9	PER DIEM AMT	662.96
SHORT DAY CUTOFF	1	WAGE INDEX	.8448	BASE DRG AMT	3,248.55
LONG DAY CUTOFF	34	LABOR AMT	2,354.67	OUTLIER AMT	.00
OUTLIER DAY	0	NON LABOR	970.20	TEACHING AMT	1,306.24
PRICER MESSAGE:	PRICED NO OUTLIER			ALLOWED AMT	4,554.79

PF1: EDIT PF2: EDIT + GROUP PF3: PRICE PF4: DESC ENTER: ALL CLEAR: END

Post-it™ brand fax transmittal memo 7671 | # of pages ▸ 1

To Cophalone Rodgers	From Bill Dennis
Co. WHMC	Co. WPS/CHAMPUS
Dept. HSE	Phone # 545-9078
Fax # 670-6983 2-5141	Fax #

SAMPLE -- Calculations for Graduate Thesis.

CHAMPUS

DRG WORKSHEET

PATIENT NAME Readers Reference #14991 SSAN# _____

AGE OF PATIENT _____ DATE OF BIRTH 18 DEC 1973

MALE _____ FEMALE X

HOSPITAL University Hospital (University of Texas Medical School/Cent

STREET ADDRESS 7703 Floyd Curl Drive

CITY, STATE, ZIP SAN ANTONIO, TEXAS 78284

HOSPITAL PROVIDER # 74600 2164 78229 000

DIAGNOSIS CODES 6111 _____ _____ _____ _____

PROCEDURES 8589 _____ _____ _____ _____

LENGTH OF STAY 4

DRG NUMBER 261

LONG STAY CUT OFF DAYS 8

AVERAGE GEOM MEAN LENGTH OF STAY 1.9

COST CUT OFF 40,100

PER DIEM 1,563.74

BASE DRG 2,969.78

ANY OUTLIER? NO

TEACHING .4021

TOTAL ALLOWANCE WITH ALL FACTORS INCLUDED 4,163.93

PER DIEM (WHEN LOS IS MET)

BASE DRG (WHEN LOS IS NOT MET)

Admission DATE 22-26 Feb 93

Amount charged 4,088.00

192

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KES10B1                    WISCONSIN PHYSICIANS SERVICE                    3/24/94
                                CHAMPUS DRG INQUIRY
ADMIT DATE 022293      DSCHG DATE 022693      PROV 746002164782290000
DIAG: 1 6111  2        3        4        5        6        7        8        9

PROC: 1 8589  2        3        4        5        6              CHAMPVA N

 LOS 004          CHGD 00408800    RQST OUT  Y      DSCHG STAT 01
 AGE 020          SEX F            DOB 121873       ADMIT DIAG 6111

DIAG (ANY)          DIAG (2ND)          PROC USED 8589
MDC 009 DISEASES & DISORDERS OF THE SKIN, SUBCUTANEOUS TISSUE & BREAST
DRG 261 BREAST PROC FOR NON-MALIGNANCY EXCEPT BIOPSY & LOCAL EXCISION
GROUPER MESSAGE: RECORD GROUPED
                 GROUPER VERSION 100
                                CHILD LABOR          .00    CHILD NONLB          .00
M.S.A.                  7240    TEACH FACTOR       .4021    COST CUTOFF    40,100.00
DRG WEIGHT            1.0035    DRG AVG LOS          1.9    PER DIEM AMT    1,563.03
SHORT DAY CUTOFF           1    WAGE INDEX         .8448    BASE DRG AMT    2,969.77
LONG DAY CUTOFF            8    LABOR AMT       2,354.67    OUTLIER AMT          .00
OUTLIER DAY                0    NON LABOR         970.20    TEACHING AMT    1,194.14
PRICER MESSAGE:  PRICED NO OUTLIER                         ALLOWED AMT     4,163.91

PF1: EDIT   PF2: EDIT + GROUP   PF3: PRICE   PF4: DESC   ENTER: ALL  CLEAR: END
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02/02/94 14:27 [illegible] BILL DENNIS [illegible]

Post-it™ brand fax transmittal memo 7671 | # of pages ▸ 1

To Cophlone Rodgers	From Bill Dennis
Co. WHMC	Co. WPS/CHAMPUS
Dept. HSE	Phone # 545-9078
Fax # 670-6983	Fax #

2-5141

SAMPLE... Calculations for Graduate Thesis.

CHAMPUS

DRG WORKSHEET

PATIENT NAME Reader's Reference # 18,292 SSAN: [illegible]

AGE OF PATIENT _____ DATE OF BIRTH 7 Feb 1950

MALE _____ FEMALE X

HOSPITAL University Hospital (University of Texas Medical School/Cen

STREET ADDRESS 7703 Floyd Curl Drive

CITY, STATE, ZIP San Antonio, Texas 78284

HOSPITAL PROVIDER # 74600 2164 78229 000

DIAGNOSIS CODES 2210 6170 6208 6210 4019, 6266

PROCEDURES 6661 6909 6816 _____ _____

LENGTH OF STAY 2

DRG NUMBER 359

LONG STAY CUT OFF DAYS 9

AVERAGE GEOM MEAN LENGTH OF STAY 3.3

COST CUT OFF 40,000

PER DIEM 824.33

BASE DRG 2,720.30

ANY OUTLIER? NO

TEACHING .4021

TOTAL ALLOWANCE WITH ALL FACTORS INCLUDED 3,914.14

PER DIEM (WHEN LOS IS MET)

BASE DRG (WHEN LOS IS NOT MET)

Admission Date 9-11 Sep 93

Amount Charged 1984.00

V

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KES10B1                    WISCONSIN PHYSICIANS SERVICE                    3/23/94
                              CHAMPUS DRG INQUIRY
ADMIT DATE 090993      DSCHG DATE 091193      PROV 746002164782290000
DIAG: 1 2210  2 6170  3 6208  4 6210  5 4019  6 6266  7       8       9

 OC: 1 6661  2 6909  3 6816  4       5       6            CHAMPVA N

 LOS 002          CHGD 00198600    RQST OUT  Y      DSCHG STAT 01
 AGE 044          SEX F            DOB 020750       ADMIT DIAG 2210

DIAG (ANY)          DIAG (2ND)          PROC USED 6661
MDC 013 DISEASES & DISORDERS OF THE FEMALE REPRODUCTIVE SYSTEM
DRG 359 UTERINE & ADNEXA PROC FOR NON-MALIGNANCY W/O CC
GROUPER MESSAGE: RECORD GROUPED
                 GROUPER VERSION 100
                              CHILD LABOR          .00    CHILD NONLB          .00
M.S.A.                  7240  TEACH FACTOR       .4021    COST CUTOFF   40,100.00
DRG WEIGHT             .9192  DRG AVG LOS          3.3    PER DIEM AMT     824.33
SHORT DAY CUTOFF           1  WAGE INDEX         .8448    BASE DRG AMT   2,720.29
LONG DAY CUTOFF            9  LABOR AMT       2,354.67    OUTLIER AMT          .00
OUTLIER DAY                0  NON LABOR         970.20    TEACHING AMT   1,093.82
PRICER MESSAGE:  PRICED NO OUTLIER                       ALLOWED AMT    3,814.11

PF1: EDIT   PF2: EDIT + GROUP   PF3: PRICE   PF4: DESC   ENTER: ALL  CLEAR: END
```

02/02/94 14:27 ☎210 545 9078

Post-it™ brand fax transmittal memo 7671 | # of pages ▸ 1

To Capt Lone Rodgers	From Bill Dennis
Co. WHMC	Co. WPS/CHAMPUS
Dept. HSE	Phone # 545-9078
Fax # 670-6983 2-5141	Fax #

SAMPLE -- Calculations for Graduate Thesis.

CHAMPUS

DRG WORKSHEET

PATIENT NAME Readers Reference # 14,176 SSAN# ___

AGE OF PATIENT ___ DATE OF BIRTH 10 MAR 1990

MALE X FEMALE ___

HOSPITAL University Hospital (University of Texas Medical School/Center)

STREET ADDRESS 7703 Floyd Curl Drive

CITY, STATE, ZIP San Antonio, Texas 78284

HOSPITAL PROVIDER # 74600 2164 78229 000

DIAGNOSIS CODES 3810 ___ ___ ___ ___

PROCEDURES 2001 ___ ___ ___ ___

LENGTH OF STAY 1

DRG NUMBER 62

LONG STAY CUT OFF DAYS 21

AVERAGE GEOM MEAN LENGTH OF STAY 2.2

COST CUT OFF 40,100

PER DIEM 1,023.69

BASE DRG 2252.12

ANY OUTLIER? NO

TEACHING .4021

TOTAL ALLOWANCE WITH ALL FACTORS INCLUDED 2870.64

PER DIEM (WHEN LOS IS MET)

BASE DRG (WHEN LOS IS NOT MET)

Admission Date 18 JAN 93

Amount Charged 777.00

176

Post-It™ brand fax transmittal memo 7671 | # of pages ▸ 1

To	Cophlone Rodgers	From	Bill Dennis
Co.	WHMC	Co.	WPS/CHAMPUS
Dept.	HSE	Phone #	545-9078
Fax #	670-6983	Fax #	

SAMPLE -- Calculations for Graduate Thesis.

CHAMPUS

DRG WORKSHEET

PATIENT NAME Reader's Reference #22,972 SSAN: ---

AGE OF PATIENT _____ DATE OF BIRTH 29 Apr 1993

MALE _____ FEMALE X

HOSPITAL University Hospital (University of Texas Medical School/Center)

STREET ADDRESS 7703 Floyd Curl Drive

CITY, STATE, ZIP San Antonio, Texas 78284

HOSPITAL PROVIDER # 74600 2164 78229 000

DIAGNOSIS CODES V3000 _____ _____ _____ _____

PROCEDURES N/A _____ _____ _____ _____

LENGTH OF STAY 3

DRG NUMBER 391

LONG STAY CUT OFF DAYS 7.0

AVERAGE GEOM MEAN LENGTH OF STAY 2.0

COST CUT OFF 40,100

PER DIEM 172.07

BASE DRG 344.18

ANY OUTLIER? No

TEACHING .4021

TOTAL ALLOWANCE WITH ALL FACTORS INCLUDED 482.58

PER DIEM (WHEN LOS IS MET)

BASE DRG (WHEN LOS IS NOT MET)

Admission Date 29 Apr - 2 May 1993

Amount Charged 2,406.00

198

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KES10B1                    WISCONSIN PHYSICIANS SERVICE                    3/24/94
                              CHAMPUS DRG INQUIRY
ADMIT DATE 042993      DSCHG DATE 050293      PROV 746002164782290000
DIAG: 1 V3000 2        3        4        5        6        7        8        9

PROC: 1        2        3        4        5        6              CHAMPVA N

 LOS 003          CHGD 00240600    RQST OUT  Y      DSCHG STAT 01
 AGE 000          SEX F            DOB 041293       ADMIT DIAG V3000

DIAG (ANY)          DIAG (2ND)          PROC USED
MDC 015 NEWBRNS & OTHER NEONATES WITH CONDTN ORIG IN PERINATL PERIOD
DRG 391 NORMAL NEWBORN
GROUPER MESSAGE: RECORD GROUPED
                 GROUPER VERSION 100
                                 CHILD LABOR          .00     CHILD NONLB          .00
M.S.A.                  7240     TEACH FACTOR       .4021     COST CUTOFF    40,100.00
DRG WEIGHT             .1163     DRG AVG LOS          2.0     PER DIEM AMT       172.09
SHORT DAY CUTOFF           1     WAGE INDEX         .8448     BASE DRG AMT       344.18
LONG DAY CUTOFF            7     LABOR AMT      2,354.67     OUTLIER AMT          .00
OUTLIER DAY                0     NON LABOR        970.20     TEACHING AMT       138.39
PRICER MESSAGE:  PRICED NO OUTLIER                         ALLOWED AMT        482.57

PF1: EDIT   PF2: EDIT + GROUP   PF3: PRICE   PF4: DESC   ENTER: ALL   CLEAR: END
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APPENDIX 9

PART I MEDICAL EXPENSE REPORT

ON 1 - INPATIENT SERVICES

ACCT	DESCRIPTION	TOTAL EXPENSES	CLINIC'N SALARIES	OCCUPIED BED DAYS	COST PER OBD	TOTAL DISPS	COST PER DISP	ADMIS	COST PER ADMIS	%ALOS	%ADPL
ABN	SUBTOTAL	2,788,080	44732	3527	790.50	356	7831.69	381	7317.80	9.9	9.7
ACAA	GYNECOLOGY	5,677,985	311907	7813	726.74	1393	4076.08	1421	3995.77	5.6	21.4
ACAB	GYNECOLOGIC ONCOLOGY	30,205	0	0	0.00	0	0.00	0	0.00	0.0	0.0
ACA	SUBTOTAL	5,708,190	311907	7813	730.60	1393	4097.77	1421	4017.02	5.6	21.4
ACBA	OBSTETRICS	6,787,002	338112	10087	672.85	1832	3704.70	1861	3646.97	5.5	27.6
ACBB	REPRODUCTIVE ENDOCRINO	62	0	0	0.00	0	0.00	0	0.00	0.0	0.0
ACB	SUBTOTAL	6,787,064	338112	10087	672.85	1832	3704.73	1861	3647.00	5.5	27.6
[redacted]	PEDIATRICS	6,163,454	737739	7246	850.60	1583	3893.53	1552	3971.30	4.6	19.9
[redacted]	SUBTOTAL	6,163,454	737739	7246	850.60	1583	3893.53	1552	3971.30	4.6	19.9
ADBA	NURSERY	8,051,709	148797	10874	740.46	1625	4954.90	1625	4954.90	6.7	29.8
ADB	SUBTOTAL	8,051,709	148797	10874	740.46	1625	4954.90	1625	4954.90	6.7	29.8
ADDA	ADOLESCENT PEDIATRICS	95,684	12916	176	543.66	38	2518.00	38	2518.00	4.6	0.5
ADD	SUBTOTAL	95,684	12916	176	543.66	38	2518.00	38	2518.00	4.6	0.5
ADZA	PEDS ICU	0	0	0	0.00	0	0.00	0	0.00	0.0	0.0
ADZ	SUBTOTAL	0	0	0	0.00	0	0.00	0	0.00	0.0	0.0
AEAA	ORTHOPEDICS	8,786,823	496308	10514	835.73	1816	4838.56	1832	4796.30	5.8	28.8
AEA	SUBTOTAL	8,786,823	496308	10514	835.73	1816	4838.56	1832	4796.30	5.8	28.8
AEBA	PODIATRY	43,124	5272	43	1002.88	43	1002.88	42	1026.76	1.0	0.1
AEB	SUBTOTAL	43,124	5272	43	1002.88	43	1002.88	42	1026.76	1.0	0.1
AECA	HAND SURGERY	95,904	74924	1	95904.00	1	95904.00	1	95904.00	1.0	0.0
AEC	SUBTOTAL	95,904	74924	1	95904.00	1	95904.00	1	95904.00	1.0	0.0
AFAA	PSYCHIATRY	5,456,783	536968	12699	429.70	993	5495.25	957	5701.97	12.8	34.8
AFA	SUBTOTAL	5,456,783	536968	12699	429.70	993	5495.25	957	5701.97	12.8	34.8
AFBA	SUBSTANCE ABUSE REHABI	134,218	3997	0	0.00	0	0.00	0	0.00	0.0	0.0
AFB	SUBTOTAL	134,218	3997	0	0.00	0	0.00	0	0.00	0.0	0.0
	TOTAL	149,209,618	7819223	177977	838.36	27228	5480.01	27220	5481.62	6.5	487.6

RED: 1993 10 28 2150 HRS
ITY NAME: WILFORD HALL MEDICAL CENTER
ITY CODE: FFGTSO
EGION: 05

MEPRS
DETAILED MEDICAL EXPENSE AND PERFORMANCE

SEP FY93

PART I MEDICAL EXPENSE REPORT

ION 1 - INPATIENT SERVICES

ACCT	DESCRIPTION	TOTAL EXPENSES	CLINIC'N SALARIES	OCCUPIED BED DAYS	COST PER OBD	TOTAL DISPS	COST PER DISP	ADMIS	COST PER ADMIS	%ALOS	%ADPL
AARA	INFECTIOUS DISEASE	245,118	116403	166	1476.61	14	17508.43	19	12900.95	11.9	0.5
AAR	SUBTOTAL	245,118	116403	166	1476.61	14	17508.43	19	12900.95	11.9	0.5
AASA	ALLERGY	28,813	13265	16	1800.81	0	0.00	2	14406.50	0.0	0.0
AAS	SUBTOTAL	28,813	13265	16	1800.81	0	0.00	2	14406.50	0.0	0.0
ABAA	GENERAL SURGERY	20,221,355	726809	21573	937.35	3012	6713.60	2739	7382.75	7.2	59.1
ABAB	TRAUMA SERVICE	607,858	16060	701	867.13	186	3268.05	179	3395.85	3.8	1.9
ABA	SUBTOTAL	20,829,213	742869	22274	935.14	3198	6513.20	2918	7138.18	7.0	61.0
[illegible]	CARDIO/THORACIC SURGER	6,006,140	373993	4362	1376.92	460	13056.83	309	19437.35	9.5	12.0
ABB	SUBTOTAL	6,006,140	373993	4362	1376.92	460	13056.83	309	19437.35	9.5	12.0
ABDA	NEUROSURGERY	2,732,768	97893	3383	807.79	395	6918.40	398	6866.25	8.6	9.3
ABD	SUBTOTAL	2,732,768	97893	3383	807.79	395	6918.40	398	6866.25	8.6	9.3
ABEA	OPHTHALMOLOGY	2,514,912	455138	1999	1258.09	902	2788.15	916	2745.54	2.2	5.5
ABEP	OPHTHALMOLOGY PARTNERS	727	0	0	0.00	0	0.00	0	0.00	0.0	0.0
ABE	SUBTOTAL	2,515,639	455138	1999	1258.45	902	2788.96	916	2746.33	2.2	5.5
ABFA	ORAL SURGERY	1,950,443	117179	1865	1045.81	728	2679.18	736	2650.06	2.6	5.1
ABF	SUBTOTAL	1,950,443	117179	1865	1045.81	728	2679.18	736	2650.06	2.6	5.1
ABGA	OTORHINOLARYNGOLOGY	4,374,689	450866	4280	1022.12	1160	3771.28	1208	3621.43	3.7	11.7
ABG	SUBTOTAL	4,374,689	450866	4280	1022.12	1160	3771.28	1208	3621.43	3.7	11.7
ABHA	PEDIATRIC SURGERY	885,315	42694	574	1542.36	183	4837.79	120	7377.63	3.1	1.6
ABHP	PEDIATRIC SURGERY PART	0	0	0	0.00	0	0.00	0	0.00	0.0	0.0
ABH	SUBTOTAL	885,315	42694	574	1542.36	183	4837.79	120	7377.63	3.1	1.6
ABIA	PLASTIC SURGERY	2,343,221	111050	2246	1043.29	507	4621.74	520	4506.19	4.4	6.2
ABI	SUBTOTAL	2,343,221	111050	2246	1043.29	507	4621.74	520	4506.19	4.4	6.2
ABKA	UROLOGY	5,788,897	472598	6650	870.51	1434	4036.89	1422	4070.95	4.6	18.2
ABK	SUBTOTAL	5,788,897	472598	6650	870.51	1434	4036.89	1422	4070.95	4.6	18.2
[illegible]A	ORGAN TRANSPLANT	3,509,769	165673	4138	848.18	423	8297.33	451	7782.19	9.8	11.3
ABL	SUBTOTAL	3,509,769	165673	4138	848.18	423	8297.33	451	7782.19	9.8	11.3
ABNA	PERIPHERAL VASCULAR	2,788,080	44732	3527	790.50	356	7831.69	381	7317.80	9.9	9.7

PREPARED: 1993 10 28 2150 HRS
FACILITY NAME: WILFORD HALL MEDICAL CENTER
FACILITY CODE: FFGTSO
DOD REGION: 05

MEPRS
DETAILED MEDICAL EXPENSE AND PERFORMANCE

OCT - SEP FY93

PART I MEDICAL EXPENSE REPORT

SECTION 1 - INPATIENT SERVICES

ACCT	DESCRIPTION	TOTAL EXPENSES	CLINIC'N SALARIES	OCCUPIED BED DAYS	COST PER OBD	TOTAL DISPS	COST PER DISP	ADMIS	COST PER ADMIS	%ALOS	%ADPL
AAAA	INTERNAL MEDICINE	20,884,870	486755	24676	846.36	3047	6854.24	3176	6575.84	8.1	67.6
AAA	SUBTOTAL	20,884,870	486755	24676	846.36	3047	6854.24	3176	6575.84	8.1	67.6
AABA	CARDIOLOGY/TELEMETRY	13,566,973	361239	15888	853.91	2595	5228.12	2766	4904.91	6.1	43.5
AAB	SUBTOTAL	13,566,973	361239	15888	853.91	2595	5228.12	2766	4904.91	6.1	43.5
AADA	DERMATOLOGY	255,412	28356	586	435.86	57	4480.91	53	4819.09	10.3	1.6
AAD	SUBTOTAL	255,412	28356	586	435.86	57	4480.91	53	4819.09	10.3	1.6
AAEA	ENDOCRINOLOGY	121,353	24306	150	809.02	25	4854.12	29	4184.59	6.0	0.4
AAE	SUBTOTAL	121,353	24306	150	809.02	25	4854.12	29	4184.59	6.0	0.4
AAFA	GASTROENTEROLOGY	600,354	161409	735	816.81	137	4382.15	159	3775.81	5.4	2.0
AAF	SUBTOTAL	600,354	161409	735	816.81	137	4382.15	159	3775.81	5.4	2.0
AAGA	HEMATOLOGY	1,533,136	31252	2942	521.12	322	4761.29	323	4746.55	9.1	8.1
AAG	SUBTOTAL	1,533,136	31252	2942	521.12	322	4761.29	323	4746.55	9.1	8.1
AAIA	NEPHROLOGY	649,017	206943	227	2859.11	53	12245.60	59	11000.29	4.3	0.6
AAI	SUBTOTAL	649,017	206943	227	2859.11	53	12245.60	59	11000.29	4.3	0.6
AAJA	NEUROLOGY	1,426,722	185993	2791	511.19	387	3686.62	403	3540.25	7.2	7.6
AAJ	SUBTOTAL	1,426,722	185993	2791	511.19	387	3686.62	403	3540.25	7.2	7.6
AAKA	ONCOLOGY	3,419,714	65937	6256	546.63	600	5699.52	587	5825.75	10.4	17.1
AAK	SUBTOTAL	3,419,714	65937	6256	546.63	600	5699.52	587	5825.75	10.4	17.1
AALA	PULMONARY UPPER RESPIR	948,016	179535	759	1249.03	95	9979.12	121	7834.84	8.0	2.1
AAL	SUBTOTAL	948,016	179535	759	1249.03	95	9979.12	121	7834.84	8.0	2.1
AAMA	RHEUMATOLOGY	175,065	58421	192	911.80	33	5305.00	39	4488.85	5.8	0.5
AAM	SUBTOTAL	175,065	58421	192	911.80	33	5305.00	39	4488.85	5.8	0.5
AAPA	ACQUIRED IMMUNE DEF SY	2,194,482	76386	4704	466.51	653	3360.62	648	3386.55	7.2	12.9
AAP	SUBTOTAL	2,194,482	76386	4704	466.51	653	3360.62	648	3386.55	7.2	12.9
AAQA	BONE MARROW ALLOGENEIC	5,514,811	28473	2443	2257.39	98	56273.58	103	53541.85	24.9	6.7
AAQQ	BONE MARROW AUTOLOGOUS	2,598,635	52925	695	3739.04	42	61872.26	25	********	16.5	1.9
AAQ	SUBTOTAL	8,113,446	81398	3138	2585.55	140	57953.19	128	63386.30	22.4	8.6

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APPENDIX 10

VOLUME I - GRADUATE MANAGEMENT PROJECT
BASIC DATA REQUIRED FOR DRG CALCULATIONS
CAPT LANE T. ROGERS

READER'S REFERENCE NUMBER	PATIENT REGISTRATION NUMBER	BENEFICIARY CATEGORY	DRG	TOTAL LENGTH OF STAY	DISPOSITION CLINIC SERVICE	LENGTH OF STAY IN THE DISPOSITION CLINIC	SECOND DISPOSITION CLINIC SERVICE	LENGTH OF STAY IN 2ND DISPOSITION CLINIC	THIRD DISPOSITION CLINIC SERVICE	LENGTH OF STAY IN 3RD DISPOSITION CLINIC	TOTAL NUMBER OF ICU BED DAYS	LABOR AMOUNT	TIMES: WAGE INDEX	EQUALS: PARTIAL LABOR PORTION	PLUS: NON-LABOR AMOUNT	EQUALS: ADJUSTED STANDARD AMOUNT (ASA)	TIMES: CHAMPUS DRG WEIGHT	EQUALS: BASE DRG PRICE
1	1181703	K92	001	5	AAA	1	AAH	4	AAA	1	4	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	3.9996	$11,836.52
2	1165667	K92	001	4	AAA	1	ABC	3	AAA	1	3	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	3.9996	$11,836.52
3	1189405	A43	007	28	AAA	27	AAH	1		0	1	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	2.6858	$7,948.42
4	1189955	F47	007	16	AAA	16		0		0	0	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	2.6858	$7,948.42
5	1168429	F31	009	24	AAA	12	AAH	12		0	12	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.7521	$5,185.21
6	1181883	F43	010	37	AAA	30	AAA	30		0	0	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.7034	$5,041.08
7	1189412	F43	010	24	AAA	20	AAA	20		0	0	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.7034	$5,041.08
8	1170090	A41	010	23	AAA	23		0		0	0	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.7034	$5,041.08
9	1166456	F47	010	21	AAA	21		0		0	0	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.7034	$5,041.08
10	1166446	F31	010	18	AAA	17	AAH	1		0	1	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.7034	$5,041.08
11	1175581	F31	010	17	AAA	17		0		0	0	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.7034	$5,041.08
12	1167363	F31	010	11	AAA	11		0		0	0	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.7034	$5,041.08
13	1183503	F31	010	9	AAA	9		0		0	0	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.7034	$5,041.08
14	1181783	F43	010	5	AAA	5		0		0	0	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.7034	$5,041.08
15	1165506	F47	010	5	AAA	5		0		0	0	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.7034	$5,041.08
16	1170000	F43	010	3	AAA	3		0		0	0	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.7034	$5,041.08
17	1177145	F43	010	3	AAA	3		0		0	0	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.7034	$5,041.08
18	1177163	N31	010	3	AAA	1	AAA	1		0	0	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.7034	$5,041.08
19	1174582	F43	010	2	AAA	2		0		0	0	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.7034	$5,041.08
20	1179949	F47	011	7	AAA	7		0		0	0	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	0.9906	$2,931.61
21	1168433	F43	012	14	AAA	14		0		0	0	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	2.0919	$6,190.82
22	1182668	A47	012	12	AAA	12		0		0	0	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	2.0919	$6,190.82
23	1169443	F31	012	10	AAA	10		0		0	0	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	2.0919	$6,190.82
24	1167317	M43	012	6	AAA	1	AAH	5		0	5	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	2.0919	$6,190.82
25	1185204	F31	012	6	AAA	6		0		0	0	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	2.0919	$6,190.82
26	1169021	F41	012	1	AAA	1		0		0	0	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	2.0919	$6,190.82
27	1191495	F43	013	5	AAA	5	AAA	5		0	0	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	0.8963	$2,652.53
28	1190986	A41	013	3	AAA	3		0		0	0	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	0.8963	$2,652.53
29	1185368	F43	014	29	AAA	23	AAH	2	AAA	23	2	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.4548	$4,305.37
30	1181100	F43	014	28	AAA	27	AAC	1	AAH	0	1	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.4548	$4,305.37
31	1178134	F11	014	28	AAA	26	AAH	2		0	2	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.4548	$4,305.37
32	1176769	F45	014	22	AAA	17	AAH	5		0	5	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.4548	$4,305.37
33	1168913	N31	014	20	AAA	15	AAA	15		0	5	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.4548	$4,305.37
34	1185700	F47	014	17	AAA	10	AAC	5	AAA	10	5	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.4548	$4,305.37
35	1165787	F31	014	16	AAA	12	AAA	12		0	4	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.4548	$4,305.37
36	1188229	F31	014	15	AAA	11	AAH	4		0	4	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.4548	$4,305.37
37	1172342	F47	014	14	AAA	14		0		0	0	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.4548	$4,305.37
38	1177435	F43	014	13	AAA	12	AAH	1		0	1	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.4548	$4,305.37
39	1171763	F45	014	13	AAA	11	AAH	2		0	2	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.4548	$4,305.37
40	1182160	F31	014	13	AAA	12	AAH	1		0	1	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.4548	$4,305.37
41	1179961	F31	014	13	AAA	9	AAH	4		0	4	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.4548	$4,305.37
42	1177855	F43	014	13	AAA	13		0		0	0	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.4548	$4,305.37
43	1188880	F43	014	12	AAA	12		0		0	0	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.4548	$4,305.37
44	1174812	M32	014	11	AAA	6	AAA	6		0	5	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.4548	$4,305.37
45	1190311	N43	014	10	AAA	10		0		0	0	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.4548	$4,305.37
46	1175736	A31	014	10	AAA	10		0		0	0	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.4548	$4,305.37
47	1180251	A31	014	10	AAA	10		0		0	0	$2,354.67	0.8448	$1,989.23	$970.20	$2,959.43	1.4548	$4,305.37

VOLUME II - GRADUATE MANAGEMENT PROJECT
CALCULATION FOR THE "LONG-STAY OUTLIER"
CAPT LANE T. ROGERS

READER'S REFERENCE NUMBER	PATIENT REGISTRATION NUMBER	DRG	TOTAL LENGTH OF STAY	MINIMUM THRESHHOLD LONG-STAY OUTLIER	DOES A LONG-STAY OUTLIER EXIST? (1=YES,0=NO)	BASE DRG PRICE	DIVIDED BY: GEOMETRIC MEAN LENGTH OF STAY	EQUALS: DRG PER DIEM RATE	TIMES: A FLAT RATE OF 0.60	EQUALS: LONG-STAY PER DIEM RATE	TOTAL LENGTH OF STAY	MINUS: CUTOFF LONG STAY DAYS	EQUALS: NUMBER LONG-STAY OUTLIER DAYS	TIMES: LONG-STAY PER DIEM RATE	EQUALS: LONG-STAY OUTLIER AMOUNT
1	1181703	001	5	40	0	$0.00	8.5	$0.00	0.60	$0.00	5	40	0	$0.00	$0.00
2	1165667	001	4	40	0	$0.00	8.5	$0.00	0.60	$0.00	4	40	0	$0.00	$0.00
3	1189405	007	28	38	0	$0.00	6.4	$0.00	0.60	$0.00	28	38	0	$0.00	$0.00
4	1189955	007	16	38	0	$0.00	6.4	$0.00	0.60	$0.00	16	38	0	$0.00	$0.00
5	1168429	009	24	38	0	$0.00	6.6	$0.00	0.60	$0.00	24	38	0	$0.00	$0.00
6	1181883	010	37	38	0	$0.00	6.4	$0.00	0.60	$0.00	37	38	0	$0.00	$0.00
7	1189412	010	24	38	0	$0.00	6.4	$0.00	0.60	$0.00	24	38	0	$0.00	$0.00
8	1170090	010	23	38	0	$0.00	6.4	$0.00	0.60	$0.00	23	38	0	$0.00	$0.00
9	1166456	010	21	38	0	$0.00	6.4	$0.00	0.60	$0.00	21	38	0	$0.00	$0.00
10	1166446	010	18	38	0	$0.00	6.4	$0.00	0.60	$0.00	18	38	0	$0.00	$0.00
11	1175581	010	17	38	0	$0.00	6.4	$0.00	0.60	$0.00	17	38	0	$0.00	$0.00
12	1167363	010	11	38	0	$0.00	6.4	$0.00	0.60	$0.00	11	38	0	$0.00	$0.00
13	1183503	010	9	38	0	$0.00	6.4	$0.00	0.60	$0.00	9	38	0	$0.00	$0.00
14	1181783	010	5	38	0	$0.00	6.4	$0.00	0.60	$0.00	5	38	0	$0.00	$0.00
15	1165506	010	5	38	0	$0.00	6.4	$0.00	0.60	$0.00	5	38	0	$0.00	$0.00
16	1170000	010	3	38	0	$0.00	6.4	$0.00	0.60	$0.00	3	38	0	$0.00	$0.00
17	1177145	010	3	38	0	$0.00	6.4	$0.00	0.60	$0.00	3	38	0	$0.00	$0.00
18	1177163	010	3	38	0	$0.00	6.4	$0.00	0.60	$0.00	3	38	0	$0.00	$0.00
19	1174582	010	2	38	0	$0.00	6.4	$0.00	0.60	$0.00	2	38	0	$0.00	$0.00
20	1179949	011	7	35	0	$0.00	3.6	$0.00	0.60	$0.00	7	35	0	$0.00	$0.00
21	1168433	012	14	38	0	$0.00	6.9	$0.00	0.60	$0.00	14	38	0	$0.00	$0.00
22	1182668	012	12	38	0	$0.00	6.9	$0.00	0.60	$0.00	12	38	0	$0.00	$0.00
23	1169443	012	10	38	0	$0.00	6.9	$0.00	0.60	$0.00	10	38	0	$0.00	$0.00
24	1167317	012	6	38	0	$0.00	6.9	$0.00	0.60	$0.00	6	38	0	$0.00	$0.00
25	1185204	012	6	38	0	$0.00	6.9	$0.00	0.60	$0.00	6	38	0	$0.00	$0.00
26	1169021	012	1	38	0	$0.00	6.9	$0.00	0.60	$0.00	1	38	0	$0.00	$0.00
27	1191495	013	5	37	0	$0.00	5.3	$0.00	0.60	$0.00	5	37	0	$0.00	$0.00
28	1190986	013	3	37	0	$0.00	5.3	$0.00	0.60	$0.00	3	37	0	$0.00	$0.00
29	1185368	014	29	37	0	$0.00	5.5	$0.00	0.60	$0.00	29	37	0	$0.00	$0.00
30	1181100	014	28	37	0	$0.00	5.5	$0.00	0.60	$0.00	28	37	0	$0.00	$0.00
31	1178134	014	28	37	0	$0.00	5.5	$0.00	0.60	$0.00	28	37	0	$0.00	$0.00
32	1176769	014	22	37	0	$0.00	5.5	$0.00	0.60	$0.00	22	37	0	$0.00	$0.00
33	1168913	014	20	37	0	$0.00	5.5	$0.00	0.60	$0.00	20	37	0	$0.00	$0.00
34	1185700	014	17	37	0	$0.00	5.5	$0.00	0.60	$0.00	17	37	0	$0.00	$0.00
35	1165787	014	16	37	0	$0.00	5.5	$0.00	0.60	$0.00	16	37	0	$0.00	$0.00
36	1188229	014	15	37	0	$0.00	5.5	$0.00	0.60	$0.00	15	37	0	$0.00	$0.00
37	1172342	014	14	37	0	$0.00	5.5	$0.00	0.60	$0.00	14	37	0	$0.00	$0.00
38	1177435	014	13	37	0	$0.00	5.5	$0.00	0.60	$0.00	13	37	0	$0.00	$0.00
39	1171763	014	13	37	0	$0.00	5.5	$0.00	0.60	$0.00	13	37	0	$0.00	$0.00
40	1182160	014	13	37	0	$0.00	5.5	$0.00	0.60	$0.00	13	37	0	$0.00	$0.00
41	1179961	014	13	37	0	$0.00	5.5	$0.00	0.60	$0.00	13	37	0	$0.00	$0.00
42	1177855	014	13	37	0	$0.00	5.5	$0.00	0.60	$0.00	13	37	0	$0.00	$0.00
43	1188880	014	12	37	0	$0.00	5.5	$0.00	0.60	$0.00	12	37	0	$0.00	$0.00
44	1174812	014	11	37	0	$0.00	5.5	$0.00	0.60	$0.00	11	37	0	$0.00	$0.00
45	1190311	014	10	37	0	$0.00	5.5	$0.00	0.60	$0.00	10	37	0	$0.00	$0.00
46	1175736	014	10	37	0	$0.00	5.5	$0.00	0.60	$0.00	10	37	0	$0.00	$0.00
47	1180251	014	10	37	0	$0.00	5.5	$0.00	0.60	$0.00	10	37	0	$0.00	$0.00

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VOLUME III - GRADUATE MANAGEMENT PROJECT
CALCULATION FOR PART I OF THE "COST OUTLIER" (THE AMOUNT CHARGED)
CAPT LANE T. ROGERS

READER'S REFERENCE NUMBER	PATIENT REGISTRATION NUMBER	DRG	TWO TIMES BASE DRG PRICE	COMPARED TO COST CUT-OFF FACTOR ($40,100)	EQUALS: COST CUT-OFF (LARGER OF THE TWO)	GOVT'S CHARGE PER BED DAY IN THE DISPOSITION CLINIC	TIMES: NUMBER OF BED DAYS IN THE DISPOSITION CLINIC (EXCL (ICU DAYS)	EQUALS: AMOUNT CHARGED IN THE DISPOSITION CLINIC	GOVT'S CHARGE PER ICU BED DAY IN THE SECOND DISPOSITION CLINIC	TIMES: NUMBER OF ICU BED DAYS IN THE SECOND DISPOSITION CLINIC	EQUALS: ICU AMOUNT CHARGED SECOND DISPOSITION CLINIC	GOVT'S CHARGE PER ICU BED DAY IN THE THIRD DISPOSITION CLINIC	TIMES: NUMBER OF ICU BED DAYS IN THE THIRD DISPOSITION CLINIC	EQUALS: ICU AMOUNT CHARGED THIRD DISPOSITION CLINIC	TOTAL AMOUNT CHARGED (ADD ALL DISPOSITION CLINIC CHARGES)
1	1181703	001	$23,673.03	$40,100	$40,100.00	$777	1	$777	$1,749	4	$6,996	$0	0	$0	$7,773
2	1165667	001	$23,673.03	$40,100	$40,100.00	$777	1	$777	$1,767	3	$5,301	$0	0	$0	$6,078
3	1189405	007	$15,896.85	$40,100	$40,100.00	$777	27	$20,979	$1,749	1	$1,749	$0	0	$0	$22,728
4	1189955	007	$15,896.85	$40,100	$40,100.00	$777	16	$12,432	$0	0	$0	$0	0	$0	$12,432
5	1168429	009	$10,370.42	$40,100	$40,100.00	$777	12	$9,324	$1,749	12	$20,988	$0	0	$0	$30,312
6	1181883	010	$10,082.17	$40,100	$40,100.00	$777	37	$28,749	$0	0	$0	$0	0	$0	$28,749
7	1189412	010	$10,082.17	$40,100	$40,100.00	$777	24	$18,648	$0	0	$0	$0	0	$0	$18,648
8	1170090	010	$10,082.17	$40,100	$40,100.00	$777	23	$17,871	$0	0	$0	$0	0	$0	$17,871
9	1166456	010	$10,082.17	$40,100	$40,100.00	$777	21	$16,317	$0	0	$0	$0	0	$0	$16,317
10	1166446	010	$10,082.17	$40,100	$40,100.00	$777	17	$13,209	$1,749	1	$1,749	$0	0	$0	$14,958
11	1175581	010	$10,082.17	$40,100	$40,100.00	$777	17	$13,209	$0	0	$0	$0	0	$0	$13,209
12	1167363	010	$10,082.17	$40,100	$40,100.00	$777	11	$8,547	$0	0	$0	$0	0	$0	$8,547
13	1183503	010	$10,082.17	$40,100	$40,100.00	$777	9	$6,993	$0	0	$0	$0	0	$0	$6,993
14	1181783	010	$10,082.17	$40,100	$40,100.00	$777	5	$3,885	$0	0	$0	$0	0	$0	$3,885
15	1165506	010	$10,082.17	$40,100	$40,100.00	$777	5	$3,885	$0	0	$0	$0	0	$0	$3,885
16	1170000	010	$10,082.17	$40,100	$40,100.00	$777	3	$2,331	$0	0	$0	$0	0	$0	$2,331
17	1177145	010	$10,082.17	$40,100	$40,100.00	$777	3	$2,331	$0	0	$0	$0	0	$0	$2,331
18	1177163	010	$10,082.17	$40,100	$40,100.00	$777	3	$2,331	$0	0	$0	$0	0	$0	$2,331
19	1174582	010	$10,082.17	$40,100	$40,100.00	$777	2	$1,554	$0	0	$0	$0	0	$0	$1,554
20	1179949	011	$5,863.21	$40,100	$40,100.00	$777	7	$5,439	$0	0	$0	$0	0	$0	$5,439
21	1168433	012	$12,381.64	$40,100	$40,100.00	$777	14	$10,878	$0	0	$0	$0	0	$0	$10,878
22	1182668	012	$12,381.64	$40,100	$40,100.00	$777	12	$9,324	$0	0	$0	$0	0	$0	$9,324
23	1169443	012	$12,381.64	$40,100	$40,100.00	$777	10	$7,770	$0	0	$0	$0	0	$0	$7,770
24	1167317	012	$12,381.64	$40,100	$40,100.00	$777	1	$777	$1,749	5	$8,745	$0	0	$0	$9,522
25	1185204	012	$12,381.64	$40,100	$40,100.00	$777	6	$4,662	$0	0	$0	$0	0	$0	$4,662
26	1169021	012	$12,381.64	$40,100	$40,100.00	$777	1	$777	$0	0	$0	$0	0	$0	$777
27	1191495	013	$5,305.07	$40,100	$40,100.00	$777	5	$3,885	$0	0	$0	$0	0	$0	$3,885
28	1190986	013	$5,305.07	$40,100	$40,100.00	$777	3	$2,331	$0	0	$0	$0	0	$0	$2,331
29	1185368	014	$8,610.74	$40,100	$40,100.00	$777	27	$20,979	$1,749	2	$3,498	$0	0	$0	$24,477
30	1181100	014	$8,610.74	$40,100	$40,100.00	$777	27	$20,979	$1,749	1	$1,749	$1,749	0	$0	$22,728
31	1178134	014	$8,610.74	$40,100	$40,100.00	$777	26	$20,202	$1,749	2	$3,498	$0	0	$0	$23,700
32	1176769	014	$8,610.74	$40,100	$40,100.00	$777	17	$13,209	$1,749	5	$8,745	$0	0	$0	$21,954
33	1168913	014	$8,610.74	$40,100	$40,100.00	$777	20	$15,540	$0	0	$0	$0	0	$0	$15,540
34	1185700	014	$8,610.74	$40,100	$40,100.00	$777	12	$9,324	$1,749	5	$8,745	$0	0	$0	$18,069
35	1165787	014	$8,610.74	$40,100	$40,100.00	$777	16	$12,432	$0	0	$0	$0	0	$0	$12,432
36	1188229	014	$8,610.74	$40,100	$40,100.00	$777	11	$8,547	$1,749	4	$6,996	$0	0	$0	$15,543
37	1172342	014	$8,610.74	$40,100	$40,100.00	$777	14	$10,878	$0	0	$0	$0	0	$0	$10,878
38	1177435	014	$8,610.74	$40,100	$40,100.00	$777	12	$9,324	$1,749	1	$1,749	$0	0	$0	$11,073
39	1171763	014	$8,610.74	$40,100	$40,100.00	$777	11	$8,547	$1,749	2	$3,498	$0	0	$0	$12,045
40	1182160	014	$8,610.74	$40,100	$40,100.00	$777	12	$9,324	$1,749	1	$1,749	$0	0	$0	$11,073
41	1179961	014	$8,610.74	$40,100	$40,100.00	$777	9	$6,993	$1,749	4	$6,996	$0	0	$0	$13,989
42	1177855	014	$8,610.74	$40,100	$40,100.00	$777	13	$10,101	$0	0	$0	$0	0	$0	$10,101
43	1188880	014	$8,610.74	$40,100	$40,100.00	$777	12	$9,324	$0	0	$0	$0	0	$0	$9,324
44	1174812	014	$8,610.74	$40,100	$40,100.00	$777	11	$8,547	$0	0	$0	$0	0	$0	$8,547
45	1190311	014	$8,610.74	$40,100	$40,100.00	$777	10	$7,770	$0	0	$0	$0	0	$0	$7,770
46	1175736	014	$8,610.74	$40,100	$40,100.00	$777	10	$7,770	$0	0	$0	$0	0	$0	$7,770
47	1180251	014	$8,610.74	$40,100	$40,100.00	$777	10	$7,770	$0	0	$0	$0	0	$0	$7,770

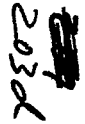
VOLUME IV - GRADUATE MANAGEMENT PROJECT
CALCULATION FOR PART II OF THE "COST OUTLIER" (OUTLIER AMOUNT)
CAPT LANE T. ROGERS

(NO TEACHING FACTOR IN AMOUNT CHARGED)

READER'S REFERENCE NUMBER	PATIENT REGISTRATION NUMBER	DRG	TOTAL AMOUNT CHARGED	TIMES: FIXED RATE 0.64	EQUALS: STANDARD COST AMOUNT	DIVIDED BY: TEACHING FACTOR (NO "FACTOR" ADDED TO WHMC'S AMOUNT CHARGE)	EQUALS: ADJUSTED STANDARD COST AMOUNT	COMPARED TO: COST CUT-OFF FOR EACH DISPOSITION	IS ADJUSTED STD COST AMT LARGER THAN COST CUT-OFF (1=YES,0=NO)	ADJUSTED STANDARD COST AMOUNT	MINUS: COST CUT-OFF	EQUALS: TEMPORARY COST AMOUNT	TIMES: FLAT RATE FACTOR 0.75	EQUALS: COST OULIER AMOUNT	COMPARED TO: LONG-STAY OUTLIER AMOUNT	SELECT: LARGER OF COST OR LONG-STAY OUTLIER
1	1181703	001	$7,773	0.64	$4,974.72	1	$4,974.72	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
2	1165667	001	$6,078	0.64	$3,889.92	1	$3,889.92	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
3	1189405	007	$22,728	0.64	$14,545.92	1	$14,545.92	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
4	1189955	007	$12,432	0.64	$7,956.48	1	$7,956.48	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
5	1168429	009	$30,312	0.64	$19,399.68	1	$19,399.68	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
6	1181883	010	$28,749	0.64	$18,399.36	1	$18,399.36	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
7	1189412	010	$18,648	0.64	$11,934.72	1	$11,934.72	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
8	1170090	010	$17,871	0.64	$11,437.44	1	$11,437.44	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
9	1166456	010	$16,317	0.64	$10,442.88	1	$10,442.88	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
10	1166446	010	$14,958	0.64	$9,573.12	1	$9,573.12	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
11	1175581	010	$13,209	0.64	$8,453.76	1	$8,453.76	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
12	1167363	010	$8,547	0.64	$5,470.08	1	$5,470.08	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
13	1183503	010	$6,993	0.64	$4,475.52	1	$4,475.52	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
14	1181783	010	$3,885	0.64	$2,486.40	1	$2,486.40	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
15	1165506	010	$3,885	0.64	$2,486.40	1	$2,486.40	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
16	1170000	010	$2,331	0.64	$1,491.84	1	$1,491.84	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
17	1177145	010	$2,331	0.64	$1,491.84	1	$1,491.84	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
18	1177163	010	$2,331	0.64	$1,491.84	1	$1,491.84	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
19	1174582	010	$1,554	0.64	$994.56	1	$994.56	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
20	1179949	011	$5,439	0.64	$3,480.96	1	$3,480.96	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
21	1168433	012	$10,878	0.64	$6,961.92	1	$6,961.92	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
22	1182668	012	$9,324	0.64	$5,967.36	1	$5,967.36	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
23	1169443	012	$7,770	0.64	$4,972.80	1	$4,972.80	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
24	1167317	012	$9,522	0.64	$6,094.08	1	$6,094.08	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
25	1185204	012	$4,662	0.64	$2,983.68	1	$2,983.68	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
26	1169021	012	$777	0.64	$497.28	1	$497.28	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
27	1191495	013	$3,885	0.64	$2,486.40	1	$2,486.40	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
28	1190986	013	$2,331	0.64	$1,491.84	1	$1,491.84	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
29	1185368	014	$24,477	0.64	$15,665.28	1	$15,665.28	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
30	1181100	014	$22,728	0.64	$14,545.92	1	$14,545.92	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
31	1178134	014	$23,700	0.64	$15,168.00	1	$15,168.00	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
32	1176769	014	$21,954	0.64	$14,050.56	1	$14,050.56	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
33	1168913	014	$15,540	0.64	$9,945.60	1	$9,945.60	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
34	1185700	014	$18,069	0.64	$11,564.16	1	$11,564.16	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
35	1165787	014	$12,432	0.64	$7,956.48	1	$7,956.48	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
36	1188229	014	$15,543	0.64	$9,947.52	1	$9,947.52	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
37	1172342	014	$10,878	0.64	$6,961.92	1	$6,961.92	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
38	1177435	014	$11,073	0.64	$7,086.72	1	$7,086.72	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
39	1171763	014	$12,045	0.64	$7,708.80	1	$7,708.80	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
40	1182160	014	$11,073	0.64	$7,086.72	1	$7,086.72	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
41	1179961	014	$13,989	0.64	$8,952.96	1	$8,952.96	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
42	1177855	014	$10,101	0.64	$6,464.64	1	$6,464.64	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
43	1188880	014	$9,324	0.64	$5,967.36	1	$5,967.36	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
44	1174812	014	$8,547	0.64	$5,470.08	1	$5,470.08	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
45	1190311	014	$7,770	0.64	$4,972.80	1	$4,972.80	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
46	1175736	014	$7,770	0.64	$4,972.80	1	$4,972.80	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00
47	1180251	014	$7,770	0.64	$4,972.80	1	$4,972.80	$40,100.00	0	$0.00	$0.00	$0.00	0.75	$0.00	$0.00	$0.00

VOLUME V - GRADUATE MANAGEMENT PROJECT
CALCULATION FOR THE "SHORT-STAY OUTLIER" AND "AMOUNT ALLOWED"
CAPT LANE T. ROGERS

READER'S REFERENCE NUMBER	PATIENT REGISTRATION NUMBER	DRG	TOTAL LENGTH OF STAY	MAXIMUM THRESHHOLD SHORT-STAY OUTLIER	DOES A SHORT-STAY OUTLIER EXIST? (1=YES,0=NO)	BASE DRG PRICE	DIVIDED BY: GEOMETRIC MEAN LENGTH OF STAY	EQUALS: DRG PER DIEM RATE	TIMES: TWO	EQUALS: SHORT-STAY PER DIEM RATE	TIMES: TOTAL LENGTH OF STAY	EQUALS: SHORT-STAY OUTLIER AMOUNT	COMPARED TO: LARGER OF COST OR LONG-STAY OUTLIER	SELECT: SHORT-STAY OUTLIER IF SHORT IS > 0, OR SELECT LARGER OF LONG OR COST AND ADD BASE DRG PRICE	TIMES: HOSPITAL TEACHING FACTOR FOR GRAD MED ED (1.4021)	EQUALS: TOTAL DRG AMOUNT ALLOWED
1	1181703	001	5	1	0	$0.00	8.5	$0.00	2	$0.00	5	$0.00	$0.00	$11,836.52	1.4021	$16,595.98
2	1165667	001	4	1	0	$0.00	8.5	$0.00	2	$0.00	4	$0.00	$0.00	$11,836.52	1.4021	$16,595.98
3	1189405	007	28	1	0	$0.00	6.4	$0.00	2	$0.00	28	$0.00	$0.00	$7,948.42	1.4021	$11,144.49
4	1189955	007	16	1	0	$0.00	6.4	$0.00	2	$0.00	16	$0.00	$0.00	$7,948.42	1.4021	$11,144.49
5	1168429	009	24	1	0	$0.00	6.6	$0.00	2	$0.00	24	$0.00	$0.00	$5,185.21	1.4021	$7,270.18
6	1181883	010	37	1	0	$0.00	6.4	$0.00	2	$0.00	37	$0.00	$0.00	$5,041.08	1.4021	$7,068.11
7	1189412	010	24	1	0	$0.00	6.4	$0.00	2	$0.00	24	$0.00	$0.00	$5,041.08	1.4021	$7,068.11
8	1170090	010	23	1	0	$0.00	6.4	$0.00	2	$0.00	23	$0.00	$0.00	$5,041.08	1.4021	$7,068.11
9	1166456	010	21	1	0	$0.00	6.4	$0.00	2	$0.00	21	$0.00	$0.00	$5,041.08	1.4021	$7,068.11
10	1166446	010	18	1	0	$0.00	6.4	$0.00	2	$0.00	18	$0.00	$0.00	$5,041.08	1.4021	$7,068.11
11	1175581	010	17	1	0	$0.00	6.4	$0.00	2	$0.00	17	$0.00	$0.00	$5,041.08	1.4021	$7,068.11
12	1167363	010	11	1	0	$0.00	6.4	$0.00	2	$0.00	11	$0.00	$0.00	$5,041.08	1.4021	$7,068.11
13	1183503	010	9	1	0	$0.00	6.4	$0.00	2	$0.00	9	$0.00	$0.00	$5,041.08	1.4021	$7,068.11
14	1181783	010	5	1	0	$0.00	6.4	$0.00	2	$0.00	5	$0.00	$0.00	$5,041.08	1.4021	$7,068.11
15	1165506	010	5	1	0	$0.00	6.4	$0.00	2	$0.00	5	$0.00	$0.00	$5,041.08	1.4021	$7,068.11
16	1170000	010	3	1	0	$0.00	6.4	$0.00	2	$0.00	3	$0.00	$0.00	$5,041.08	1.4021	$7,068.11
17	1177145	010	3	1	0	$0.00	6.4	$0.00	2	$0.00	3	$0.00	$0.00	$5,041.08	1.4021	$7,068.11
18	1177163	010	3	1	0	$0.00	6.4	$0.00	2	$0.00	3	$0.00	$0.00	$5,041.08	1.4021	$7,068.11
19	1174582	010	2	1	0	$0.00	6.4	$0.00	2	$0.00	2	$0.00	$0.00	$5,041.08	1.4021	$7,068.11
20	1179949	011	7	1	0	$0.00	3.6	$0.00	2	$0.00	7	$0.00	$0.00	$2,931.61	1.4021	$4,110.41
21	1168433	012	14	1	0	$0.00	6.9	$0.00	2	$0.00	14	$0.00	$0.00	$6,190.82	1.4021	$8,680.15
22	1182668	012	12	1	0	$0.00	6.9	$0.00	2	$0.00	12	$0.00	$0.00	$6,190.82	1.4021	$8,680.15
23	1169443	012	10	1	0	$0.00	6.9	$0.00	2	$0.00	10	$0.00	$0.00	$6,190.82	1.4021	$8,680.15
24	1167317	012	6	1	0	$0.00	6.9	$0.00	2	$0.00	6	$0.00	$0.00	$6,190.82	1.4021	$8,680.15
25	1185204	012	6	1	0	$0.00	6.9	$0.00	2	$0.00	6	$0.00	$0.00	$6,190.82	1.4021	$8,680.15
26	1169021	012	1	1	1	$6,190.82	6.9	$897.22	2	$1,794.44	1	$1,794.44	$0.00	$1,794.44	1.4021	$2,515.99
27	1191495	013	5	1	0	$0.00	5.3	$0.00	2	$0.00	5	$0.00	$0.00	$2,652.53	1.4021	$3,719.12
28	1190986	013	3	1	0	$0.00	5.3	$0.00	2	$0.00	3	$0.00	$0.00	$2,652.53	1.4021	$3,719.12
29	1185368	014	29	1	0	$0.00	5.5	$0.00	2	$0.00	29	$0.00	$0.00	$4,305.37	1.4021	$6,036.56
30	1181100	014	28	1	0	$0.00	5.5	$0.00	2	$0.00	28	$0.00	$0.00	$4,305.37	1.4021	$6,036.56
31	1178134	014	28	1	0	$0.00	5.5	$0.00	2	$0.00	28	$0.00	$0.00	$4,305.37	1.4021	$6,036.56
32	1176769	014	22	1	0	$0.00	5.5	$0.00	2	$0.00	22	$0.00	$0.00	$4,305.37	1.4021	$6,036.56
33	1168913	014	20	1	0	$0.00	5.5	$0.00	2	$0.00	20	$0.00	$0.00	$4,305.37	1.4021	$6,036.56
34	1185700	014	17	1	0	$0.00	5.5	$0.00	2	$0.00	17	$0.00	$0.00	$4,305.37	1.4021	$6,036.56
35	1165787	014	16	1	0	$0.00	5.5	$0.00	2	$0.00	16	$0.00	$0.00	$4,305.37	1.4021	$6,036.56
36	1188229	014	15	1	0	$0.00	5.5	$0.00	2	$0.00	15	$0.00	$0.00	$4,305.37	1.4021	$6,036.56
37	1172342	014	14	1	0	$0.00	5.5	$0.00	2	$0.00	14	$0.00	$0.00	$4,305.37	1.4021	$6,036.56
38	1177435	014	13	1	0	$0.00	5.5	$0.00	2	$0.00	13	$0.00	$0.00	$4,305.37	1.4021	$6,036.56
39	1171763	014	13	1	0	$0.00	5.5	$0.00	2	$0.00	13	$0.00	$0.00	$4,305.37	1.4021	$6,036.56
40	1182160	014	13	1	0	$0.00	5.5	$0.00	2	$0.00	13	$0.00	$0.00	$4,305.37	1.4021	$6,036.56
41	1179961	014	13	1	0	$0.00	5.5	$0.00	2	$0.00	13	$0.00	$0.00	$4,305.37	1.4021	$6,036.56
42	1177855	014	13	1	0	$0.00	5.5	$0.00	2	$0.00	13	$0.00	$0.00	$4,305.37	1.4021	$6,036.56
43	1188880	014	12	1	0	$0.00	5.5	$0.00	2	$0.00	12	$0.00	$0.00	$4,305.37	1.4021	$6,036.56
44	1174812	014	11	1	0	$0.00	5.5	$0.00	2	$0.00	11	$0.00	$0.00	$4,305.37	1.4021	$6,036.56
45	1190311	014	10	1	0	$0.00	5.5	$0.00	2	$0.00	10	$0.00	$0.00	$4,305.37	1.4021	$6,036.56
46	1175736	014	10	1	0	$0.00	5.5	$0.00	2	$0.00	10	$0.00	$0.00	$4,305.37	1.4021	$6,036.56
47	1180251	014	10	1	0	$0.00	5.5	$0.00	2	$0.00	10	$0.00	$0.00	$4,305.37	1.4021	$6,036.56



APPENDIX 11

TABLE 1

ALIGNMENT OF INTERMEDIATE OPERATING EXPENSE

ACCOUNTS AND ASSIGNMENT PROCEDURES

ACCOUNT	ASSIGNMENT PROCEDURES
1. Depreciation of equipment	As described in the "depreciation" account.
2. Command, management, and administration a. Command b. Special Staff c. Administration d. Clinical Management	Ratio of each receiving account's number of FTE work-months (excluding patients) to the total number of FTE work-months under each sub-account.
3. [1]Support services - nonreimbursable	
[1]a. Plant management, operations of utilities, other engineering support and that portion of the maintenance of real property which cannot be identified with a specific work center.	a. Ratio of each account's square footage to the total square footage of the MTF.
[1]b. Maintenance of real property and minor construction that can be identified with a specific work center.	b. Ratio of hours (or percentage) of service rendered to each receiving account to the total hours (or percentage) of service rendered to the MTF.
[1]c. Leases of real property	c. Ratio of each receiving account's square footage used to the total square footage leased or rented by the MTF.
[1]d. Transportation	d. Ratio of miles driven in vehicles serving each receiving account to the total miles driven in all vehicles serving the MTF.
[1]e. Fire protection and police protection	e. Ratio of each receiving account's square footage to the total square footage of the MTF

[1]See footnote, page 19, for explanation.

ACCOUNT	ASSIGNMENT PROCEDURES
[1]f. Communications	f. Ratio of each account's full time equivalent man months (FTE) to the total FTE of the MTF.
[1]g. Other MTF support services	g. Ratio of each account's FTE to the total FTE of the MTF.
4. [1]Support services - funded reimbursable	
[1]a. Plant management, operations of utilities, other engineering support and that portion of the maintenance of real property that cannot be identified with a specific work center.	a. Ratio of each account's square footage to the total square footage of the MTF.
[1]b. Maintenance of real property and minor construction, which can be identified with a specific work center.	b. Ratio of hours (or percentage) of service rendered to each receiving account to the total hours (or percentage) of service rendered to the MTF.
[1]c. Leases of real property	c. Ratio of each receiving account's square footage used to the total square footage leased or rented by the MTF.
[1]d. Transportation	d. Ratio of miles driven in vehicles serving each receiving account to the total miles driven in all vehicles serving the MTF.
[1]e. Fire protection and police protection	e. Ratio of each receiving account's square footage to the total square footage of the MTF.
[1]f. Communications	f. Ratio of each account's FTE man-months to the total FTE of the MTF.
[1]g. Other MTF Support Services	g. Ratio of each account's FTE to the total FTE of the MTF.

ACCOUNT	ASSIGNMENT PROCEDURES
5. Materiel Service	
a. All operating expenses except equipment maintained by contract or installation provided	a. Ratio of each receiving account's combined expenses for supplies (except subsistence) and minor plant equipment to total combined expenses for supplies (except subsistence) and minor plant equipment of the MTF issued by materiel service.
b. Equipment maintenance by contract or provided by the installation	b. Ratio of service rendered to each receiving account to the total service rendered to the MTF.
6. [1]Housekeeping	
a. Housekeeping - in house	a. Ratio of each receiving account's square footage cleaned to the total square footage cleaned in the MTF.
[1]b. Housekeeping - contract	b. Ratio of each receiving account's square footage cleaned to the total square footage cleaned in the MTF.
7. Biomedical equipment repair	
a. Personnel, bench stock and shop equipment costs	a. Ratio of hours of service rendered to each receiving account to the total hours of service rendered to the MTF.
[1]b. Medical equipment maintenance contract	b. Ratio of hours (or percentage) of service rendered to each receiving account to the total hours (or percentage) of service rendered to the MTF.
8. Laundry Service	
a. Laundry service - in house	a. Ratio of pounds of dry laundry processed for each receiving account to the total pounds of laundry processed for the MTF. Pieces of laundry processed may be used as an alternate assignment basis only if to convert to pounds of dry laundry is cost prohibitive.

ACCOUNT	ASSIGNMENT PROCEDURES
[1]b. Laundry service - contract	b. Ratio of pounds of dry laundry processed for each receiving account to the total pounds of laundry processed for the MTF. Pieces of laundry processed may be used as an alternate assignment basis only if to convert to pounds of dry laundry is cost prohibitive, or prohibited by contract.
9. Inpatient Food Service	
a. Dietetics - in house	a. Ratio of rations served to each receiving account to the total rations served in the MTF.
b. Subsistence	b. Ratio of inpatient rations served to each receiving account to the total rations served in the MTF.
[1]c. Dietetics - contract	c. Ratio of rations served to each receiving account to the total rations served in the MTF.
10. Inpatient affairs	Ratio of occupied-bed days in each work center to the total number of occupied-bed days in the MTF.
11. Ambulatory care administration	Ratio of ambulatory patient visits to each receiving account supported for record maintenance to the total ambulatory visits to those clinics.
12. Pharmacy	Ratio of weighted procedures requested by each receiving account to the total procedures provided by pharmacy.
13. Pathology	Ratio of weighted procedures requested by each receiving account to the total weighted procedures provided by pathology.
14. Radiology	Ratio of weighted procedures requested by each receiving account to the total weighted procedures provided by radiology.

ACCOUNT	ASSIGNMENT PROCEDURES
15. Special procedures services	Ratio of procedures requested by each receiving account to the total procedures provided by special procedures services.
16. Central sterile supply and/or materiel service	
a. Central sterile supply	a. Ratio of hours of service rendered to each receiving account to the total hours of service rendered by Central Sterile Supply.
b. Central materiel service	b. Ratio of cost of supplies and equipment issued to each receiving account to the total cost value of supplies and equipment issued by central materiel service.
17. Surgical services	Ratio of minutes of service provided each receiving account to the total minutes of service provided by surgical services.
18. Same day services	Ratio of minutes of service provided each receiving account to the total minutes of service provided by same day services.
19. Rehabilitative services	Ratio of visits requested by each receiving account to the total number of visits provided by rehabilitative services.
20. Nuclear medicine	Ratio of weighted procedures requested by each receiving account to the total weighted procedures provided by nuclear medicine.

LEGEND

[1]These accounts shall be moved between the depreciation accounts and the command, management, and administration account when the services are provided by contract or by an installation support service (other than one manned by the MTF). If more than one account is moved, the relocated accounts must keep their relative alignment. In those instances when housekeeping is provided by both an in-house work force and by contract to the same reporting MTF, the sub-account expense for housekeeping contract shall be moved up in the alignment as provided for above. However, no portion of the contract expense shall be allocated to the in-house housekeeping account.

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